
GIGAS AND SERVICES FOR INDUSTRY
(Government Enterprise)

This enhancement is intended to assist taxpayers in accurate reporting of tax liability and align the computation of interest as per proviso of Section 50 of CGST Act, 2017.

Key Features

- Auto-populated values are **suggestive** in nature.
- Taxpayers may **modify upwards** these values based on their own records and computations, if required.


The auto-populated breakup can be viewed at:
Login → GSTR-3B Dashboard → Table 6.1 (Payment of Tax) → Tax Liability Breakup

3. Collection of Interest in GSTR-10 for Delayed Filing of Last Applicable GSTR-3B

In case of cancelled taxpayers, if the last applicable GSTR-3B return has been filed after the due date, then the interest applicable on such delayed filing shall be levied and collected through the Final Return i.e., GSTR-10.

**CURRENT MODIFIED ADVISORY
CONTAINING 3 POINTS ONLY.
CROSS UTILISATION POINT REMOVED**

Disclaimer – This advisory has been prepared solely for educational purposes. It is not a legal advice hence, taxpayer must rely on statutory provisions for compliance requirements. For any official or legal purpose, please refer to the applicable GST laws, rules, and notifications.


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3. Update in Table 5.1 – Suggestive Cross-Utilization of ITC

From January-2026 period onwards, once the available IGST ITC has been fully exhausted, the GST Portal will allow to pay IGST liability in Table 6.1 of GSTR-3B using available CGST and SGST ITC in any sequence.

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**ORIGINAL ADVISORY ISSUED ON 30TH JAN CONTAINING CROSS
UTILISATION POINT. NOW THIS ADVISORY HAS BEEN SILENTLY
MODIFIED TO REMOVE CROSS UTILISATION POINT**

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