

**Attention : Update on Advisory on Interest Collection and Related
Enhancements in GSTR-3B**

Feb 19th, 2026

In continuation to the advisory posted on the GST Portal on 30th January, 2026 on the above subject, it is hereby informed that the functionality to utilise CGST or SGST ITC for payment of IGST liability, in any order of payment after complete exhaustion of IGST Credit (ref point no 3 of the advisory), shall be available from February-2026 period.

For detailed advisory posted earlier, kindly refer the below link:

https://tutorial.gst.gov.in/downloads/news/advisory_on_interest_calculator.pdf

Thanks,
Team GSTN