

Advisory

Subject: Issue in filing applications (SPL 01/SPL 02) under waiver scheme

1. Grievances are raised by taxpayers regarding difficulties faced while filing the waiver applications. Following grievances faced by taxpayers have come to the notice of GSTN and team is working to resolve the issues at the earliest.
 - i. Order number is not available in dropdown for selection in SPL 02.
 - ii. Order details are not getting auto populated after selection of a particular order in SPL 02.
 - iii. Payment details are not getting auto populated in Table 4 of SPL 02.
 - iv. After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, taxpayer is not able to adjust the amount paid through DRC 03, against the same demand order, using DRC 03A.
 - v. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.

2. It is learned that there is a misconception among the trade that the last date to file waiver application is 31.03.2025. In this regard, it may be noted that the last date to file waiver applications is not 31.03.2025. As per Rule 164(6) of CGST Rules, 2017, the taxpayers have to file waiver applications within a period of three months from the notified date. Therefore, the taxpayers can file waiver applications in SPL 01/02 till 30.06.2025.

3. However, as per Notification 21/2024-CT dated 8.10.2024, the due date for payment of tax payable for availing wavier scheme is **31.03.2025**. Therefore, the taxpayers are advised to pay the requisite amount within due date using "**Payment Towards Demand**" functionality in GST portal.

4. In case any difficulty is faced in using the said functionality, then the taxpayers are advised to make a **Voluntary Payment** using **Form DRC-03** under category 'Others'. After completing the payment, they can submit the **Form DRC-03A** to link the payment made in DRC-03 with the relevant demand order.

5. If Payment details are not auto populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is *Login>> Services>> Ledgers>> Electronic Liability Register*

Taxpayers are advised to make the payment on or before 31.03.2025 and file the waiver application on or before 30.06.2025. For any other issues faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.

Team GSTN