



Appreciating the Timely Clarification by @Infosys\_GSTN & GSTN Team regarding technical issue in SPL-01 and SPL-02 for availing benefit of Waiver Scheme

## Description


 **GST Waiver Scheme (SPL 01/02) Filing Issues – Important Update from [@Infosys\\_GSTN](#)**


It has been brought to the notice of [@Infosys\\_GSTN](#) that taxpayers are facing issues while filing SPL 01/02 waiver applications, including

-  Order/payment details not auto-populating
-  Issues with DRC-03 adjustments & Payment Towards Demand Appeal withdrawal challenges

[@Infosys\\_GSTN](#) is working for resolving the issues!!

 **Important Clarification:**

 31.03.2025 is NOT the last date to file SPL-01/02 waiver applications.

 31.03.2025 – Last date for tax payment (Use Payment Towards Demand or DRC-03A to link DRC-03 payments).

 30.06.2025 – Last date to file SPL 01/02 waiver applications.

 Don't Panic! If facing issues, raise a grievance on the GST portal. [#GSTAmnestyScheme2024](#)

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

Mar 21st, 2025

1. Grievances are raised by taxpayers regarding difficulties faced while filing the waiver applications. Following grievances face 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" function. 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 is noted that the last date to file waiver applications is not 31.03.2025. As per Rule 164(6) of CGST Rules, 2017, the taxpayer can file waiver applications within a period of three months from the notified date. Therefore, the taxpayers can file waiver applications in SPL 02 on or before 30.03.2025.

3. However, as per Notification 21/2024-CT dated 8.10.2024, the due date for payment of tax payable for availing waiver scheme is 30.03.2025. Therefore, the taxpayers are advised to pay the requisite amount within due date using "**Payment Towards Demand**" function.

4. In case any difficulty is faced in using the said functionality, then the taxpayers are advised to make a **Voluntary Payment** under category 'Others'. After completing the payment, they can submit the **Form DRC-03A** to link the payment made in DRC 03A with the 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. If the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is *Login>> Services>> Electronic Liability Register*

Taxpayers are advised to **make the payment on or before 31.03.2025** and file the waiver application on or before 30.03.2025. In case of any issues faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.

Thanking You,  
Team GSTN

### Category

1. GST

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