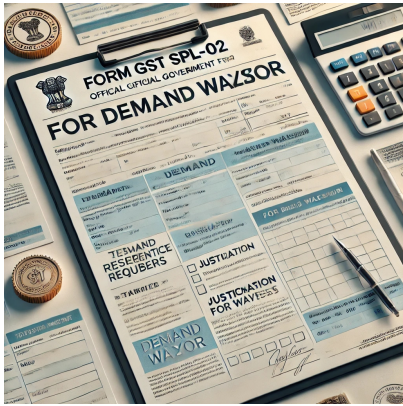




SPL-02 FILLING PROCEDURE WITH SCREENSHOTS

Description

SPL-02 are now being successfully filed on GST Portal.

Filing Process is easy & user friendly. Here is the complete procedure with Screenshots for filing SPL-02 for availing benefit of Waiver Scheme u/s 128A 🧵

User Services->My Application->New Application under Apply for Waiver Scheme 📌

GSTIN/UIN/Temporary ID:

08AA :

Legal Name of the Taxpayer:

B
C

Trade Name:

PLY

GST SPL - 02: Application for Waiver of interest or penalty or both under Section 128A(1)(b) & S case of order

Whether the demand order is issued through the GST portal? *	☒ Yes ☐ No
Whether any appeal application filed against the order? *	☐ Yes ☒ No
Whether any application filed for the withdrawal of appeal? *	☐ Yes ☐ No
Whether the appeal or writ petition against the order been withdrawn before the appellate authority, Appellate Tribunal, High Court, or Supreme Court? *	☐ Yes ☐ No
Whether the order issued under Section 73 and / or Section 74? *	73
Whether the order covered under section 75?	☐ Yes ☐ No
Whether the Demand order includes Erroneous Refund ? *	☐ Yes ☒ No

- ✦ 1. Basic Details
- ✦ 2. Details of Demand Orders – On selection of Order ID, details will get Auto populated
- ✦ 3A. Amount Demanded in Order – Auto populated (It is strictly advised to check auto populated figures from Order)

1. Basic Details

Mobile Number *

95

Email ID *

va@gmail.com

Jurisdiction *

Circle-A, Beawar, AC / CT

Address *

3
MAH AN, BEAWAR, undefined, 305901

2. Details of Demand Order

Order Id *

ZD0812

Date of issuance of Order *

22/12/2022

Section under which the Order has been issued *

73

Whether any appeal or writ petition is filed against order before the Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court? *

No

If Yes, whether the order for withdrawal of appeal or writ petition is issued or not?

Select

Whether demand order erroneous refunds *

No

Financial Year From *

2017-2018

Financial Year To *

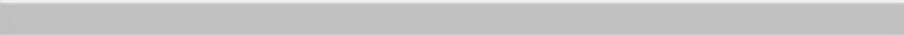
2017-2018

3A. Amount Demanded in the Order

Financial Year

2017-18

Tax Period				ACT TY
From		To		
JUL ▼	2017	MAR ▼	2018	CGST
JUL ▼	2017	MAR ▼	2018	SGST



ADD

3B. Out of 3A, ITC denied on account of S.16(4) & Subsequently eligible under S. 16(5) & 16(6) shall be entered here. This amount shall be deducted from Demand for calculation of Tax payable for availing waiver u/s 128A, as such amt is no more payable. Eg. Tax as per Demand Order 10 Lac Out of this, 4 Lac is ITC denied due to S.16(4) but now available as per 16(5) & 16(6). This 4 lacs need to be entered in 3B. Tax Payable shall be 6 lacs (10-4)

3B. Out of amount in Table 3A, ITC denied as per Section 16(4) and subsequently eligible un

2017-18

ACT TYPE	Tax/Cess
IGST	
CGST	
SGST/UTGST	
CESS	
Total	

4. Amount paid against Demand Order

Cr. Entries through which Tax has been paid are visible

Supporting Documents

✂ Self Certified Order

✂ Copy Proof of Withdrawal of Appeal (if applicable)

✂ Proof of Payment – Excerpt of Electronic Liability Ledger displaying payment entries has been uploaded by me.

4. Amount paid through payment Facility against demand order

Credit Entry Reference Number	Reference Number of Form GST DRC-03	Reference Number of Form GST DRC-03A	IGST (₹)	CGST (₹)	SGST/ U
DC0803230084277	-NA-	-NA-	0	3772	
DC0811240196331	-NA-	-NA-	0	33939	
Total			0.00	37711.00	



Upload Supporting Documents

Note: Please upload supporting documents, if any for application of waiver scheme. Document description accepts alphanumeric with special characters hyphen (-) and slash (/) and file accepts only alphanumeric with special character underscore (_).

1. Self-certified copy of the order *



Order: [Order.pdf](#)



2. Proof of withdrawal of appeal / writ petition or application filed for withdrawal of appeal/ writ petition (if applicable)

No file chosen

3. Proof of payment made towards demand / paid through FORM GST DRC-03 and adjusted through FORM GST DRC-03A. *



Electronicliabilityledger: [PaymentProof.pdf](#)



4. Any Other Document (please specify)

❗ Only PDF and JPEG format is allowed.

❗ Maximum file size for upload is 5MB each.

❗ Maximum 5 supporting documents can be attached in the application.

Note: Taxpayers are expected to upload supporting documents while filing application. You may upload upto 5 supporting documents, 5MB each (total 25 MB). There is no limit to number of documents. You can scan and upload, till size of the scanned document containing multiple pages is less than or equal to 5MB.

Declarations

Read the declarations carefully, tick all declarations and File the Application.

5. Declarations

- ☒ I undertake that, I have not filed any appeal or writ petition against the said order. (OR) I undertake that though I had filed an appeal / writ petition against the said order, I have withdrawn the said appeal/ writ petition (or) I have filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application.
- ☒ Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A in any forum in the future.
- ☒ I also undertake that on issue of an order concluding demand proceedings issued under section 128A, no writ shall be filed against the order mentioned in Table 2 of this form.
- ☒ If an application is filed/ has been filed by the department against the order mentioned in Table 2 or if any proceedings are initiated under sub-section (1) of section 108 against the said order, and the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, issues an order enhancing my tax liability, I undertake to pay the additional amount of tax payable within three months from the date of the said order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, as per second proviso to sub-section (1) of section 128A.
- ☒ I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

6. Verification

☐ I, , hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render this application void, and the benefits provided under section 128A will not be valid.

Name of Authorized Signatory *

Select 

Place *

Enter Place

Designation / Status

Date

BACK

SAVE

PREVIEW

FILE

Case ID

AD00

GSTIN/UIN/Temporary ID

08AA

APPLICATIONS	Type	ARN
NOTICES		
REPLIES	SPL-02	AD080:6
ORDERS		

Category

- 1. GST

Date Created

19/02/2025

Author

abhashh