

# 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  $\uparrow$ 

	в	PPLY	
	c		
ST SPL - 02: Application fase of order	for Waiver of interest or penalty	or both under Section 128A(	1)(
Whether the demand order is iss	ued through the GST portal? •		• Yes
Whether any appeal application f	filed against the order?*		Ye
Whether any application filed for	the withdrawal of appeal?*		Ye
Whether the appeal or writ petiti Appellate Tribunal, High Court, o	on against the order been withdrawn bef r Supreme Court?*	ore the appellate authority,	Ye
	Section 73 and / or Section 742.		7
Whether the order issued under	beetion yo and y or beetion y 4.		

## ★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)

Mobile Number*	Email ID*	Jurisdiction •	
951	va @gmail.com	✓ Circle-A, Beaw	ar, AC / C
Address*			
3			
MAł AN,BEAWAR,undefined,305901			
2. Details of Demand Order			
Order Id•		Date of issuance	e of Ord
ZD0812		22/12/2022	
Section under which the Order has been			
Section under which the Order has been issued •			
Section under which the Order has been issued* 73			
Section under which the Order has been issued* 73 Whether any appeal or writ petition is filed			
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?*	If Yes, whether the order for w appeal or writ petition is issued	ithdrawal of Whether dema l or not? erroneous refu	nd order nds*
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 w appeal or writ petition is issued Select	ithdrawal of Uhether dema lor not? erroneous refu	nd order nds*
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 Financial Year From*	If Yes, whether the order for w appeal or writ petition is issued Select Financial Year To*	ithdrawal of l or not? Whether dema erroneous refu	nd order nds*

			201	7-18
		Tax Period		
	From		То	АСТ
JUL 🗸	2017	MAR 🗸	2018	CGST
JUL 🗸	2017	MAR 🗸	2018	SGST

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

АСТ ТУРЕ	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 schem characters hyphen (-) and slash (/) and file accepts only alphanumeric with specia	e. Document description accepts alphanumeric with special al character underscore (_).
1. Self-certified copy of the order*	• Only PDF and JPEG format is allowed.
	• Maximum file size for upload is 5MB each.
Enter Document Description	Maximum 5 supporting documents can be attached in the application.
<b>7</b>	Note: Taxpayers are expected to upload supporting documents while filing application.
Order: Order.pdf	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
2. Proof of withdrawal of appeal / writ petition or application	containing multiple pages is less than or equal
filed for withdrawal of appeal/ writ petition (if applicable)	to SMB.
Enter Document Description	
Choose File No file chosen	
3. Proof of payment made towards demand / paid through FORM GST DRC-03 and adjusted through FORM GST DRC- 03A.*	
Enter Document Description	
2	
Electronicliabilityledger: PaymentProof.pdf	
4. Any Other Document (please specify)	
Enter Document Description	

### 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 petition against the said order, I have withdrawn the said appeal/ writ petiti attached the copy of withdrawal order or the application filed for withdrawa	he said order. (OR) I undertake that though I had filed an appeal / writ tion (or) I have filed an application for withdrawal of the same and have al, with this application.
Further, I understand and agree that no appeal shall be filed against t any forum in the future.	he order concluding demand proceedings, issued under section 128A in
I also undertake that on issue of an order concluding demand proceed mentioned in Table 2 of this form.	lings issued under section 128A, no writ shall be filed against the order
<ul> <li>If an application is filed/ has been filed by the department against the section (1) of section 108 against the said order, and the Appellate Authoric case may be, issues an order enhancing my tax liability, I undertake to pay of the said order of the Appellate Authority or the Appellate Tribunal or the proviso to sub-section (1) of section 128A.</li> <li>I declare that all information provided by me is accurate and truthful, render this application void and lead to recovery proceedings for the outstate</li> </ul>	order mentioned in Table 2 or if any proceedings are initiated under sub- ty or the Appellate Tribunal or the court or the Revisional Authority, as the r the additional amount of tax payable within three months from the date court or the Revisional Authority, as the case may be, as per second I understand that any incorrect declaration or suppression of facts will anding dues along with applicable interest and penalties.
6. Verification	
I, J, hereby declare that the information provided above is any incorrect declaration or suppression of facts will render this application	true and correct to the best of my knowledge and belief. I understand that void, and the benefits provided under section 128A will not be valid.
Name of Authorized Signatory*	Place*
Select 🗸	Enter Place
Designation / Status	Date
	BACK SAVE PREVIEW FILE



## Category

1. GST

Date Created 19/02/2025 Author abhashh