

## Advisory for Waiver Scheme under Section 128A

Dec 29th, 2024

1. Taxpayer's attention is invited to the advisory on the above subject issued by GSTN on 08.11.2024. The link for the said advisory is given here:

<https://services.gst.gov.in/services/advisoryandreleased/read/546>

2. Under the waiver scheme, for a demand notice or statement or order which has been issued under Section 73 for the tax periods between July 2017 & March 2020, the taxpayers are required to file an application either in FORM GST SPL-01 or SPL02 in GST portal accordingly. **Presently, Form GST SPL 02 is made available in the GST portal. Form GST SPL 01 will be available soon in the GST portal.**

3. The process of filing SPL-02 electronically is detailed in below document:

[https://tutorial.gst.gov.in/downloads/news/help\\_document\\_on\\_filing\\_of\\_spl\\_02.pdf](https://tutorial.gst.gov.in/downloads/news/help_document_on_filing_of_spl_02.pdf)

4. Difficulty if any faced by the taxpayers may be reported to <https://selfservice.gstsystem.in> by raising a ticket under category "*Issues related to Waiver Scheme*".

Thanking You,  
Team GSTN