

# GRC BULLETIN

JANUARY - 2025, VOLUME: II

## GSTIN

Advisory for Waiver Scheme under Section  
128A

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## Authority

Goods and Service  
Tax

## Circular Date

Jan 14, 2025

## Circular Number

NA

## Effective Date

Jan 14, 2025

# GSTIN – ADVISORY FOR WAIVER SCHEME UNDER SECTION 128A

## *Applicability:*

*Applicable to all taxpayers who are eligible to apply for the Waiver Scheme under Section 128A of the GST Act, including those who have filed appeals before the First Appellate Authority*

The Goods and Services Tax Network (GSTN) has issued an important advisory regarding the Waiver Scheme under Section 128A of the GST Act, designed to simplify the compliance process for taxpayers. This scheme enables taxpayers to apply for a waiver, but specific conditions must be met for eligibility. The advisory, released on December 29, 2024, has laid down detailed procedures and requirements for filing waiver applications and withdrawing pending appeals.

## Key Highlights of the Advisory

- 1. Availability of Forms for Waiver Application:** Forms **GST SPL 01** and **GST SPL 02** are now available on the GST portal. These forms are crucial for taxpayers who wish to apply for the Waiver Scheme. It is important for eligible taxpayers to file their applications promptly in order to avail themselves of the benefits of the scheme.
- 2. Condition for Filing the Waiver Application:** One of the critical conditions for submitting a waiver application is the withdrawal of any appeals that have been filed against the demand order, notice, or statement. This ensures that the waiver application can be processed without any conflicting legal proceedings.
- 3. Procedure for Appeal Withdrawal**
  - For appeal applications (APL 01) filed before the First Appellate Authority, the option to withdraw is available on the GST portal.
  - However, for appeals filed before **March 21, 2023**, the withdrawal option is not accessible through the portal. In such cases, taxpayers must directly submit their withdrawal requests to the concerned Appellate Authority. The Appellate Authority will then forward these requests to the GSTN through the State Nodal Officer for backend processing.

# #1

## TAX LAWS

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- 4. Reporting Difficulties:** If any difficulties are faced during the process, taxpayers are advised to raise a ticket on the self-service GST portal under the category “**Issues related to Waiver Scheme**” for timely assistance.

#### Impact on Taxpayers

- **Timely Filing of Waiver Application:** Taxpayers must ensure that they file their waiver applications through the designated forms and meet the eligibility requirements, including the withdrawal of any relevant appeals.
- **Challenges with Appeal Withdrawals:** For taxpayers who filed appeals before March 21, 2023, there may be additional procedural steps to follow, such as submitting withdrawal requests to the Appellate Authority.
- **Support and Assistance:** Taxpayers encountering issues during the process are encouraged to seek help through the GST portal to avoid delays and complications.

#### Conclusion:

The advisory issued by GSTN on the Waiver Scheme under Section 128A is an important step towards easing compliance for taxpayers. By clarifying the procedure for application submission and appeal withdrawal, it provides much-needed clarity and structure. Taxpayers should adhere to the guidelines and ensure they meet all the eligibility conditions to benefit from the scheme.

**SOURCE:** [Click here for more details](#)

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