

## Advisory for Waiver Scheme under Section 128A

Jan 14th, 2025

1. Taxpayer's attention is invited to the advisory on the above subject issued by GSTN on 29.12.2024. The link for the said advisory is given here:

<https://services.gst.gov.in/services/advisoryandreleased/read/564>

2. It is to inform that both **Forms GST SPL 01 and GST SPL 02 are available in the GST portal** and the taxpayers are advised to file applications under waiver scheme.

3. One of the eligible conditions for filing application under waiver scheme is to withdraw the appeal applications filed against the demand order/notice/statement for which waiver application is to be submitted. In this regard, it is to inform that for the appeal applications (APL 01) filed before First Appellate authority, withdrawal option is already available in the GST portal. However, for the appeal applications (APL 01) filed before 21.03.2023, withdrawal option is not available in GST portal. For such cases, the taxpayers are advised to submit their request for withdrawal of appeal applications to the concerned Appellate Authority. The Appellate authority will forward such requests to GSTN through State Nodal officer for withdrawal of such appeal applications (i.e. filed before 21.03.2023 and not disposed off) from backend.

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*".

Thanks,  
Team GSTN