

SEC 128A

Path for filing an application u/s 128A is as follows: Login >> Service >> My Applications >> Application for Waiver Scheme Section 128A >> Click on NEW APPLICATION

The screenshot shows the GST portal dashboard. The header includes the Government of India logo and the text 'Goods and Services Tax Government of India, States and Union Territories'. The main navigation bar has 'Dashboard' selected, with other options like 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', 'e-Invoice', and 'News and Updates'. Below this, there are sub-menus for 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', 'Refunds', 'e-Way Bill System', and 'Track Application Status'. The 'My Applications' menu item is highlighted with a red box. The main content area lists various services such as 'DRC-03 Register', 'View/Download Certificates', 'View My Submissions', 'Holiday List', 'Furnish Letter of Undertaking (LUT)', 'Locate GST Practitioner (GSTP)', 'ITC02-Pending for action', 'Cause List', 'My Masters', 'Search Advance Ruling', and 'GTA (Goods Transport Agencies)'. The footer shows the URL 'https://services.gst.gov.in/itserv/auth/case/search' and the system time '3:40 PM 28-Jan-25'.

The screenshot shows the GST portal with a dropdown menu open. The dropdown menu lists various application types, with 'Application for Waiver Scheme under Section 128A' highlighted in blue. Below the dropdown, there are input fields for 'From Date' and 'To Date', both with 'DD/MM/YYYY' as a placeholder and a calendar icon. A 'SEARCH' button and a 'NEW APPLICATION' button are visible. The 'NEW APPLICATION' button is highlighted with a red box. The footer shows the copyright notice '© 2024-25 Goods and Services Tax Network', the text 'Site Last Updated on', and 'Designed & Developed by GSTN'. The system time is '3:41 PM 28-Jan-25'.

Upon creating a new application, the following screen will appear -

Dashboard > Services > User Services > My Applications > Apply For Waiver Scheme

GSTIN/UIN/Temporary ID: **Legal Name:** **Trade Name:**

Select the Waiver Application Type:

SPL-01 : Application for waiver of interest or penalty or both under Section 128A(1)(a) in case of notice or statement

SPL-02 : Application for waiver of interest or penalty or both under Section 128A(1)(b) & Section 128A(1)(c) in case of demand order

• Indicates Mandatory Fields

CREATE APPLICATION

Select whether you want to file SPL-01 or SPL-02 and proceed accordingly.

SPL – 02

Upon selection of SPL-02 following window will appear. We need to select the option correctly else the **NEXT** button will not become active and will remain greyed out.

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

• Indicates Mandatory Fields

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? •

Select

Whether the order covered under section 75?

Yes No

Whether the Demand order includes Erroneous Refund ? •

Yes No

BACK NEXT

services.gst.gov.in/litserv/auth/adj/waiverscheme

Indicates Mandatory Fields

1. Basic Details

Mobile Number* Email ID* Jurisdiction*

Address*

2. Details of Demand Order

Order Id* Date of issuance of Order*

Whether any appeal or writ petition is filed

Upon selection of manual entry, following window will appear where we will have to fill the details manually –

services.gst.gov.in/litserv/auth/adj/waiverscheme

2. Details of Demand Order

Order Number* Date of issuance of Order*

Section under which the Order has been issued*

Selected Items:

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 withdrawal of appeal or writ petition is issued or not?

Whether demand order involves demand of erroneous refunds*

Financial Year From* Financial Year To*

3A. Amount Demanded in the Order

Overall Tax Period

Where demand order is issued through GST portal, in order ID in dropdown, we have to select the demand ID –

Goods & Service Tax (GST) | Use x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A

services.gst.gov.in/litserv/auth/adj/waiverscheme

2. Details of Demand Order

Order Id *

Date of issuance of Order *

Section under which the Order has been issued *

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 withdrawal of appeal or writ petition is issued or not?

Whether demand order involves demand of erroneous refunds *

Financial Year From *

Financial Year To *

3A. Amount Demanded in the Order

3B. Out of amount in Table 3A, ITC denied as per Section 16(4) and subsequently eligible under Section 16(5) and 16(6)

4. Amount paid through payment Facility against demand order

Top

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services.gst.gov.in/litserv/auth/adj/waiverscheme

3A. Amount Demanded in the Order

Financial Year

2019-20

Tax Period				ACT TYPE	Place of Supply (Name of State)
From	To	From	To		
APR	2019	MAR	2020	IGST	West Bengal
APR	2019	MAR	2020	CGST	Select Place of Supply
APR	2019	MAR	2020	SGST	Select Place of Supply

ADD

Top

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services.gst.gov.in/litserv/auth/adj/waiverscheme

3B. Out of amount in Table 3A, ITC denied as per Section 16(4) and subsequently eligible under Section 16(5) and 16(6)

2019-20

ACT TYPE	Tax/Cess (₹)
IGST	0
CGST	0
SGST/UTGST	0
CESS	0
Total	0

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/UTGST (₹)
	AD1901250208471	AD190125020878W			

https://services.gst.gov.in/litserv/#table1 A-

Goods & Service Tax (GST) | Use: x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

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/UTGST (₹)
-NA-	AD1901250208471	AD190125020878W	0	898	
Total			0.00	898.00	

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*

Enter Document Description:

Choose File: No file chosen

- 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.

Goods & Service Tax (GST) | Use x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

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*

 No file chosen

- 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.

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.*

Windows taskbar: 3:45 PM 28-Jan-25

Goods & Service Tax (GST) | Use x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

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

 No file chosen

4. Any Other Document (please specify)

 No file chosen

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.

Windows taskbar: 3:45 PM 28-Jan-25

Goods & Service Tax (GST) | Use: x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A

services.gst.gov.in/litserv/auth/adj/waiverscheme

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 [redacted] 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.

3:46 PM 28-Jan-25

Goods & Service Tax (GST) | Use: x ACKNOWLEDGEMENT GST DRC x Form GST DRC-03A

services.gst.gov.in/litserv/auth/adj/waiverscheme

section (1) or 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 [redacted] 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*

Place*

Designation / Status

Date

BACK SAVE PREVIEW FILE

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3:46 PM 28-Jan-25

render this application void and lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

6. Verification

I, [redacted] hereby declare that any incorrect declaration or omission of facts is done to my knowledge and belief. I understand that any incorrect declaration or omission of facts under section 128A will not be valid.

Name of Authorized Signatory*
[redacted]

Designation / Status
PROPRIETOR

Do you wish to intend to file the application?

CANCEL OK

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Your information has been saved successfully.

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Dashboard > Submit Application English

GSTIN/Temporary ID/UIN	Date	Legal Name	Trade Name
[redacted]			

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

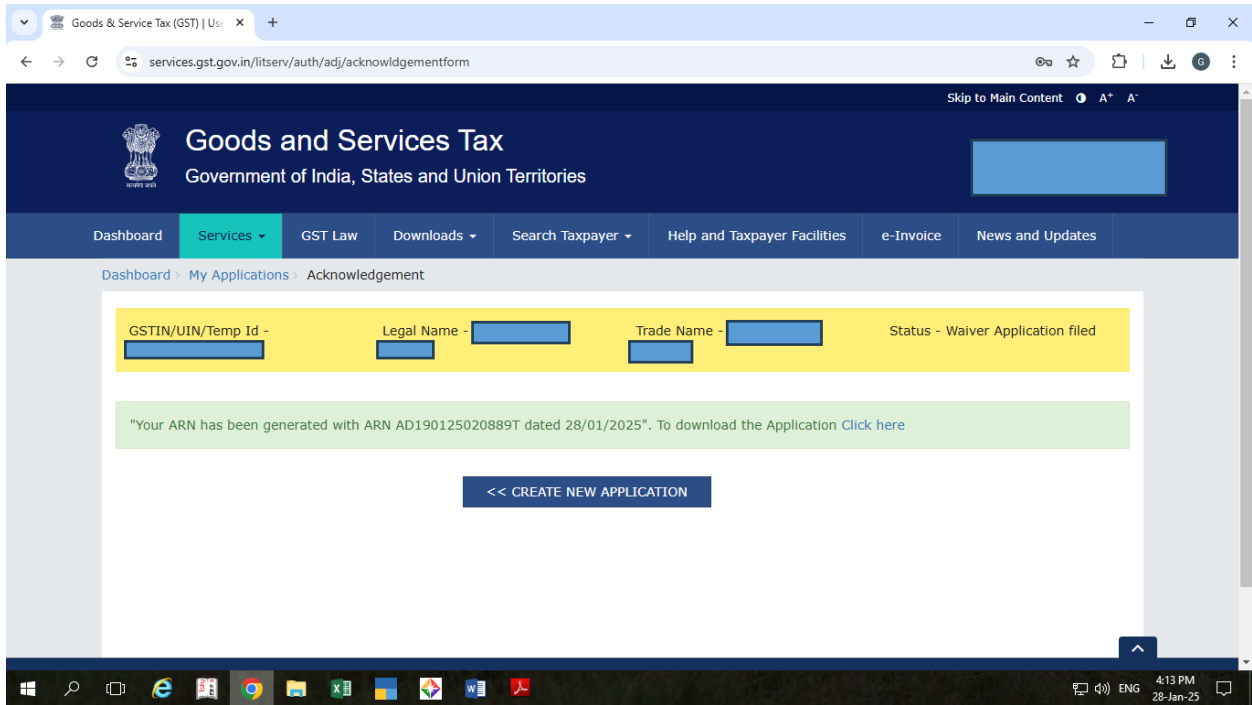
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SUBMIT WITH DSC SUBMIT WITH EVC

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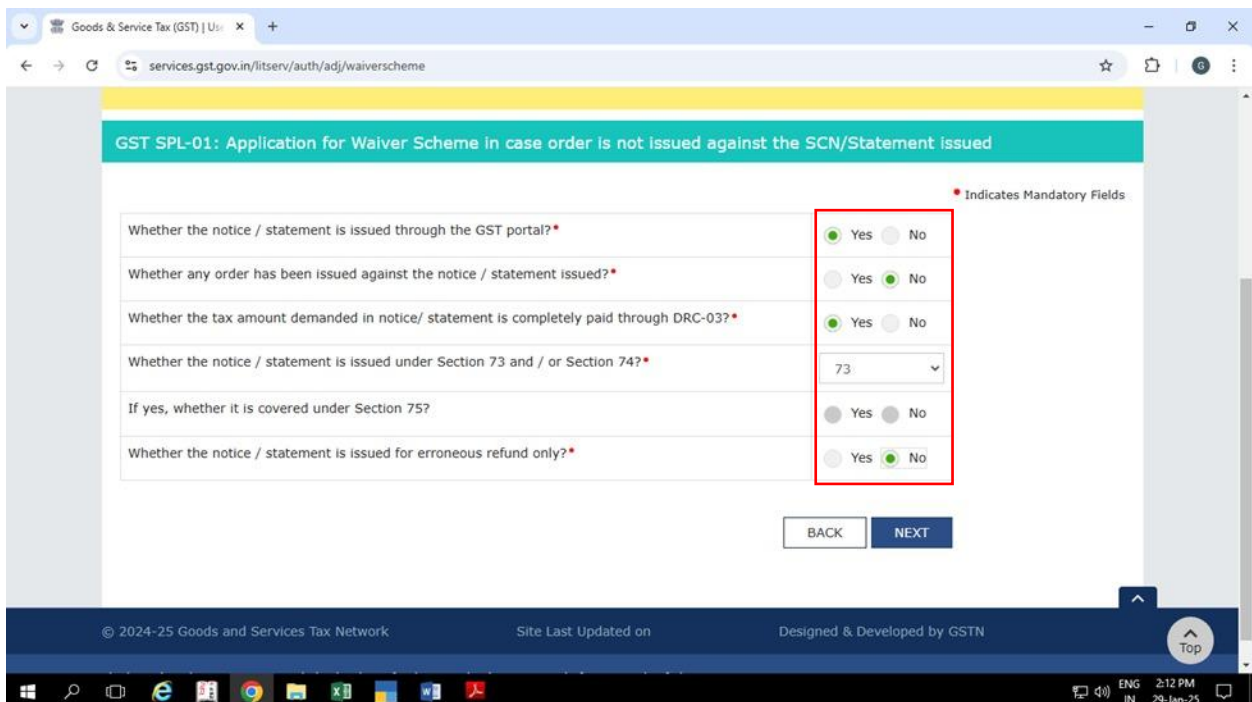
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SPL – 01

Upon selection of SPL-01 following window will appear. We need to select the option correctly else the **NEXT** button will not become active and will remain greyed out.



Goods & Service Tax (GST) | Us: x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

GST SPL-01: Application for Waiver Scheme in case order is not issued against the SCN/Statement issued

Indicates Mandatory Fields

1. Basic Details

Mobile Number* Email ID* Jurisdiction*

Address*

2. Details of Notice / Statement

Notice / Statement No.* Date of Notice / Statement*

Section under which the notice/statement has been issued*

Windows Taskbar: ENG IN 2:08 PM 29-Jan-25

Goods & Service Tax (GST) | Us: x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

2. Details of Notice / Statement

Notice / Statement No.* Date of Notice / Statement*

Section under which the notice/statement has been issued*

Whether any writ petition is/was filed against the notice / statement before High Court / Supreme Court?*

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

Whether notice / statement involves erroneous refunds*

Financial Year From* Financial Year To*

3A. Amount demanded in Notice / Statement

3B. Out of amount in Table 3A, ITC denied as per Section 16(4) and subsequently eligible under Section 16(5) and 16(6)

4. Amount(s) paid through DRC-03

Windows Taskbar: ENG IN 2:08 PM 29-Jan-25

Goods & Service Tax (GST) | Us: x +

services.gst.gov.in/litserv/auth/adj/waiverscheme

5. Declarations

I undertake that, I have not filed any writ petition against the said notice/statement. (OR) I undertake that though I had filed a writ petition against the said notice/statement, I have withdrawn 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 of CGST Act and other relevant acts, in any forum in the future.

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 may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

6. Verification

I, [REDACTED] 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 my application void and all benefits under Section 128A of CGST Act, 2017 will be withdrawn.

Name of Authorized Signatory*

Place*

Designation / Status

Date

BACK SAVE PREVIEW FILE

Top

ENG 2:09 PM
IN 29-Jan-25

The Status of the application can be checked as follows –

My Applications

Application Type • indicates mandatory fields

From Date To Date

Application for Waiver Scheme under Section 128A 28/01/2025 28/01/2025

SEARCH NEW APPLICATION

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD190125020889T	GST SPL-02	Waiver Scheme u/s 128A	28/01/2025	Waiver Application filed

10 25 50 100

Government of India, States and Union Territories

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Services User Services My Applications Case Details

Case ID: **AD190125020889T** GSTIN/UIN/Temporary ID: [REDACTED] Date Of Application/Case Creation: [REDACTED] Status: **Waiver Application filed**

APPLICATIONS	Type	ARN	Issue Date	Section Number	Attachments
NOTICES	SPL-02	AD190125020889T	28/01/2025	73	Order_selfcertified.pdf
REPLIES					Attachment_3.pdf
ORDERS					Waiver Application.pdf

Goods & Service Tax (GST) | User | Waiver spl-02 Application

services.gst.gov.in/litserv/auth/case/folder

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Services > User Services > My Applications > Case Details

Case ID: **AD190125020889T** GSTIN/UIN/Temporary ID: [Redacted] Date Of Application/Case Creation: [Redacted] Status: **Waiver Application filed**

APPLICATIONS

NOTICES

REPLIES

ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Financial Year		Attachments
				From	To	
Click here to Requesting for Adjourment						

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Goods & Service Tax (GST) | User | Waiver spl-02 Application

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Dashboard > Services > User Services > My Applications > Case Details

Case ID: **AD190125020889T** GSTIN/UIN/Temporary ID: [Redacted] Date Of Application/Case Creation: [Redacted] Status: **Waiver Application filed**

APPLICATIONS

NOTICES

REPLIES

ORDERS

ADD REPLY

SPL-04 : Reply to Notice issued in SPL-03

Upload Appeal/ Writ Withdrawal Order

Additional Information

Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
No Records Found			

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Goods & Service Tax (GST) | User Services | Waiver spl-02 Application

services.gst.gov.in/litserv/auth/case/folder

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Services > User Services > My Applications > Case Details

Case ID AD190125020889T	GSTIN/UIN/Temporary ID [REDACTED]	Date Of Application/Case Creation	Status Waiver Application filed
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APPLICATIONS	Type Of Order	Order Number	Order Date	Attachments
NOTICES				
REPLIES				
ORDERS				

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