

Advisory on GST Waiver Application & Payment Issues

A. Key Issues Noted:

- **Order number not available** in the dropdown for selection in SPL 02.
- **Order & payment details not auto-populating** in SPL 02.
- **Issues with payment adjustments** via DRC-03A after filing SPL 02.
- **Unable to withdraw appeals (APL 01)** filed before the First Appellate Authority.

B. Important Deadlines to Remember:

- Contrary to misconceptions, the **last date to file waiver applications is not 31.03.2025**. As per Rule 164(6) of CGST Rules, 2017, taxpayers must submit applications within three months from the notified date, making the actual deadline 30.06.2025 for SPL 01/02.
- Taxpayers shall pay the demand till 31st March 2025 and file waiver applications till **30th June 2025**.

C. If Payment details are not auto populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic



liability ledger is **Login>> Services>> Ledgers>> Electronic Liability Register**

D. What Should Taxpayers Do?

- **Check Electronic Liability** Ledger to verify payment details if auto-population fails.
- **Raise a grievance ticket immediately** for any technical issues.
- **Complete payments by March 31, 2025, and submit waiver applications before June 30, 2025** to avoid complications.

Source: GST News and Updates



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