Subject: Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases

Jun 12th, 2025

1. While filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017, some taxpayers are facing technical issues related to auto population of payment details in Table 4 of the forms.

2. In particular, it has been observed that in certain instances, the payments details may not be accurately auto-populated in the applications filed by the taxpayers:

(a) Amount paid through "payment towards demand order" functionality

(b) Pre-deposit amount details

(c) Payment made through GSTR 3B

3. In the above cases, taxpayers are advised to proceed with filing of waiver application as GST portal doesn't stop the taxpayers from filing the application in case wherever the payment details and demand amount are not matching.

4. In all such cases, it is advised to upload the relevant payment information as attachments along with the online application for the verification by the jurisdictional officer

Thanks,
Team GSTN