

**“Form GST REG-20**

[See rule 22(4)]

**Tax**onation

Reference No.- ZA260821000033A

Date: DD/MM/YYYY

To

&lt;Taxpayer Name&gt;

&lt;Taxpayer Address&gt;

GSTIN/ UIN: &lt;GSTIN number&gt;

Show Cause Notice No.: &lt;SCN number&gt;

Date: DD/MM/YYYY

**Order for Dropping the Proceedings for Cancellation of Registration**

This has reference to your reply filed vide ARN ----- dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

&lt;&lt;text&gt;&gt;

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY for contravention of provisions of rule 10A of the Central Goods Services Tax Act, 2017 (12 of 2017).

Since you have furnished the valid details of bank account on the common portal in the system, the proceedings initiated for cancellation of registration are hereby dropped.

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY, for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made payment of self-assessed tax, the proceedings initiated for cancellation of registration are hereby dropped.

Suspension of the registration stands revoked with effect from DD/MM/YYYY

Signature

&lt; Name of the Officer&gt;

Designation

Jurisdiction Place:

Date:”.

**16.** In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: -

“OR

**SUSPENSION DUE TO VIOLATION OF RULE 10A**

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration, you have not furnished the valid details of bank account within thirty days from the date of grant of registration.
2. The discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.
4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration. The information regarding bank account details furnished by you are not matching with the details available with bank.

2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.

4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

#### SUSPENSION DUE TO VIOLATION OF RULE 21

1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return under sub-section (1) of section 39, have not furnished for a continuous period of six months or for a continuous period of two quarters.

2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21A.

4. Accordingly, you are requested to file return under sub-section (1) of section 39 on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you file the returns under sub-section (1) of section 39 on the common portal.

6. You may please note that your registration may be cancelled in case you fail to file returns under sub-section (1) of section 39 on the common portal within stipulated date or fail to furnish a reply within the stipulated time.”

17. In the said rules, in FORM GSTR-9, in the table, in Pt. III, in serial number 8, for serial number A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>”.
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18. In the said rules, in FORM GST APL-01, with effect from the 1<sup>st</sup> day of November, 2024.–

(a) in entry number 15,–

- (i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letters, words and figures “(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in

respect of cess)", the brackets, letters, words, and figures "(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)" shall be substituted;

- (ii) in clause (b), in the opening portion, for the brackets, words, figures and letters "(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)", the brackets, words, figures and letters "(pre- deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)" shall be substituted.

**19.** In the said rules, in FORM GST APL-05, with effect from the 1<sup>st</sup> day of November, 2024,—

(a) in entry number 14,—

- (i) in clause (a), in the Table, in the first column relating to "Particulars", in item (b) relating to "pre-deposit", for the brackets, letter, words and figures "(b) Pre- deposit(20% of disputed tax /cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)", the brackets, letters, words and figures "(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)" shall be substituted;
- (ii) in clause (b), for the opening portion, the following shall be substituted, namely: -

"(b) Details of payment of admitted amount and pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess and not exceeding Rs. 40 crore in respect of IGST."

**20.** In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures "section 179, 181, 191 and 418 of the Indian Penal Code", the words, figures and brackets "section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted.

**21.** In the said rules, in FORM GST DRC-01A, with effect from the 1<sup>st</sup> day of November, 2024, —

(a) in the heading, after the figures and brackets "73(5)/74(5)", the figures, letters, and brackets "/74A (8)/ 74A (9)" shall be inserted;

(b) in PART A, —

- (i) in the subject, after the words, figures and brackets "section 73(5)/section 74(5)", the figures, letters and brackets "/74A (8)/ 74A(9)" shall be inserted;
- (ii) in the first paragraph, after the words, figures and brackets "under section 73(5) / 74(5)", the figures, letters and brackets "/74A (8)/ 74A(9)" shall be inserted;
- (iii) after the fourth paragraph, the following shall be inserted, namely: —

"OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ....., failing which Show Cause Notice will be issued under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section.

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by ....., failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of sub-section (5) of the said section."

(c) in PART B, in the first paragraph, after the words, figures and brackets "under section 73(5) / 74(5)", the figures, letters and brackets "/74A (8)/ 74A (9)" shall be inserted.

**22.** In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1<sup>st</sup> day of November, 2024, namely: -

**'FORM GST SPL – 01**

[See rule 164(1)]

**Application for waiver of interest or penalty or both under section 128A  
in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of the said section**

Reference No.

Date:

Table 1

S. No.	Particulars	
1	a	GSTIN/Temporary ID/UIN
	b	Legal Name of the Business (As mentioned in PAN No.)
	c	Mobile Number
	d	Email Address
	e	Address
	f	Jurisdiction

Table 2

2	S. No.	Details of the notice	
	1	Notice / Statement No	
	2	Date of issuance of notice/ statement	
	3	Section under which notice/ statement is issued	Drop down
	4	Whether any writ petition is filed against the notice/ statement before High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of writ petition is issued?	Drop down
	6	Whether notice/ statement involves demand of erroneous refunds	Drop down

Table 3

(Amount in Rs.)

3	Financial Year	Amount demanded in notice/ statement (A)							Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any. (B)				
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>TOTAL</b>												

Table 4

4	Amount paid through DRC -03					
	Payment Reference No.	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6
	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	<b>TOTAL</b>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

Table 5

5	<b><u>Declaration:</u></b>
	1. 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 said writ petition or 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.
	2. 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.
	3. 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.

Table 6

6	<b><u>Verification:</u></b>
	I _____ (name of the authorised signatory), 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 will be withdrawn.

Table 7

7	<b>Upload required documents</b>
	Self-certified copy of notice/ statement
	Proof of payment made through FORM GST DRC 03
	Proof of withdrawal of writ petition or application filed for withdrawal of writ petition (if the order for withdrawal has not been issued) (where applicable)
	Any other document (please specify)

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

**Instructions:**

1. In entries 1 to 6 of Table 2, the details of the notice/ statement against which the application under section 128A is filed needs to be filled in by the applicant.

2. In case the notice/ statement is available on the common portal, Application Reference Number of the same needs to be filled. If the same is not available on the portal, the reference number of the manually issued notice/ statement needs to be filled.
3. In entry 3 of Table 2, the applicant has to choose the option 'section 73' from the dropdown, if the notice/ statement is issued under section 73 at the first instance, and the option 'section 74 read with Section 75(2)' in case the notice was initially issued under section 74 and was later deemed to be issued under section 73, based on the order of the Appellate Authority/ Appellate Tribunal or Court as per section 75(2).
4. In Table 3A, columns 2 to 8 will be auto filled, in case the notice/ statement is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled by the applicant.
5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where Input Tax Credit has been denied solely on account of contravention of section 16(4) and not on any other grounds.

**FORM GST SPL -02***[See rule 164(2)]*

Application for waiver of interest or penalty or both under section 128A, in respect of an order mentioned in clause (b) or clause (c) of sub-section (1) of the said section

Reference No.

Table 1

S. No.	Particulars		Remarks
1	a	GSTIN/Temporary ID/UIN	
	b	Legal Name of the Business (As mentioned in PAN No.)	<Auto>
	c	Mobile Number	<Auto>
	d	Email Address	<Auto>
	e	Address	<Auto>
	f	Jurisdiction	<Auto>

Table 2

2.	S.No.	Details of the demand order	
	1	Demand Order No	
	2	Date of issuance of order	
	3	Section under which order is issued	Drop down
	4	Whether any appeal or writ petition is filed against order before the Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of appeal or writ petition is issued ?	Drop down
	6	Whether demand order involves demand of erroneous refunds	Drop down

Table 3

(Amount in Rs.)

3	Financial Year	Amount demanded in the order (A)						Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6) (B)					
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>TOTAL</b>												

Table 4

4		Amount paid through payment Facility against demand order mentioned in Table 3 [including those paid through FORM GST DRC-03 and later adjusted through filing an application in FORM GST DRC - 03A]							
Credit entry Reference No.	Reference number of FORM GST DRC-03 (where applicable)	Reference number of FORM GST DRC-03A (where applicable)	IGST	CGST	SGST	CESS	Total Tax including Cess		
1	2	3	4	5	6	7	8		
			<Auto>	<Auto>	<Auto>	<Auto>	<Auto>		
			<Auto>	<Auto>	<Auto>	<Auto>	<Auto>		
			<Auto>	<Auto>	<Auto>	<Auto>	<Auto>		
	<b>Total</b>								

Table 5

5	<b>Declaration:</b>
	1. 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.
	2. 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.
	3. 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.
	4. 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.

5.	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.
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Table 6

<b>6</b>	<b>Verification:</b> I _____ (name of the authorised signatory), 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.
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Table 7

<b>7</b>	<b>Upload required documents</b>
	Self-certified copy of the order
	Proof of withdrawal of appeal / writ petition or application filed for withdrawal of appeal/ writ petition (if the order for withdrawal has not been issued) (where applicable)
	Proof of payment made towards demand / paid through FORM GST DRC-03 and adjusted through FORM GST DRC-03A.
	Any other document (please specify)

Signature of authorized signatory  
Name/Designation.....  
Email address.....  
Mobile No.....

**Instructions:**

- In columns 1 to 6 of Table 2, the details of the order against which the application under section 128A is filed needs to be filled in by the applicant.
- In case the order is available on the common portal, ARN number of the same needs to be filled. If the same is not available on the portal, the order number of the manually issued order needs to be filled.
- In Table 3, columns 2 to 8 will be auto filled, in case the order is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled in by the applicant.
- Similarly, the reference number of the credit entry (made in ELR- Part II) needs to be filled in column 1 of Table 4. In case the payment intended to be made towards the said demand order was originally paid through FORM GST DRC-03, and later adjusted through filing an application in FORM GST DRC - 03A, the reference numbers of the same are to be filled in columns 2 and 3, and the rest of the columns will be auto-filled.
- While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.



**FORM GST SPL -03**  
**A.1 Notice in response to an application filed under Section 128A**  
*[See rule 164(8)]*

Date:

Reference No.:

To

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Reference No. of FORM GST SPL -01 or FORM GST SPL -02 ..... dated .....

**Subject: Notice in response to application filed under section 128A- regarding**

- Whereas, you have submitted an application under section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no.....dated .....
- Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:

- [Reason 1]

- [Reason 2]

OR/ AND

In this regard, it appears that the amount of tax is short paid by you as given below:

Notice id/ Order id No.	Demand details (A)						Demand Short Paid															
	Financial Period	IGS T	CGS T	SGS T	CES S	Total Tax including Cess	IGS T	CGS T	SGS T	CES S	Total Tax including Cess											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
	Drop down																					
	Drop down																					

3. You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no..... dated ..... should not be rejected.
4. You are also granted an opportunity for a personal hearing on [date and time] at [venue]. You may appear in person or through an authorized representative to present your case.

[Signature]  
[Name of the Tax Officer]  
[Designation]  
[Jurisdiction]  
[Address]

*Upload Attachment*

**FORM GST SPL-04**

[See rule 164(9)]

**Reply to notice issued under rule 164(8)**

Date:

Reference No:

To

Proper Officer .....

Jurisdiction .....

Legal Name of the applicant.....

Address of applicant .....

Reference No of FORM GST SPL-03: ..... Dated .....

**Subject: Reply to the notice issued in respect of application filed under section 128A.**

Sir/Madam,

This is in reference to the notice issued in FORM GST SPL-03 *vide* no ..... dated ..... from your office.

The reply is as under:

**Enclosures:**

The following documents in respect of payment proof or additional submissions are enclosed for your reference:

- Document 1: [Taxpayer's Document 1]
- Document 2: [Taxpayer's Document 2]
- Document 3: [Taxpayer's Document 3]

**Verification:**

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of Authorised Signatory]  
[Name of the of authorised signatory]  
[Designation/Status]  
[Date]

**FORM GST SPL -05***[See rule 164 (10)]***Order for conclusion of proceedings as per section 128A**

Reference No. ....

Date:

To,

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

**Reference No.** of FORM GST SPL-01/ FORM GST SPL-02 ..... dated .....**Subject: Order for approval of application submitted under Section 128A**

This has reference to your application with reference no. .... dated .... furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.

OR

This has reference to your application with reference no. .... dated .... , and your reply in FORM GST SPL-04 with reference no. .... dated ..... furnishing details/ information/ submission and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A .

2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:
3. Demand Notice/ Demand Order Details:
  - a. Order No/ Notice No.:
  - b. Date of order/ Notice:

Financial Year	Amount demanded in the notice/statement/ order against which application under section 128A was filed (A)							Amount already paid towards the said notice/ statement / order							Amount of interest and penalty waived as per section 128A			Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub-rule (4) of rule 164)		
	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Tax including cess	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Interest	Penalty	Interest	Penalty	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
		CGST								CGST										
		SGST								SGST										
		IGST								IGST										
		Cess								Cess										
		<b>TOTAL</b>							<b>TOTAL</b>											
		CGST								CGST										
		SGST								SGST										
		IGST								IGST										
		Cess								Cess										
		<b>TOTAL</b>							<b>TOTAL</b>											

[Signature]  
 [Name of the Tax Officer]  
 [Designation]  
 [Jurisdiction]  
 [Address]

**Notes -**

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

**FORM GST SPL -06***[See Rule 164 (15)(b)(i)]***Order for conclusion of proceedings as per section 128A**

Reference No. ....

Date:

To,

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Name of the authorised representative -

**Reference No.** of FORM GST SPL-01/ FORM GST SPL-02 ..... dated .....**Reference No.** of FORM GST SPL-07 ..... dated .....**Reference No.** of FORM GST APL-01 ..... dated .....**Subject: Order for approval of application submitted under section 128A**

1. This has reference to your appeal with reference no. .... dated .... furnishing details/ information/ prayer and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.
2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:
3. Demand Notice/ Demand Order Details:
  - a. Order No/ Notice No.:
  - b. Date of order/ Notice:

Financial Year	Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)										Amount already paid towards the said notice/ statement / order										Amount of interest and penalty waived as per section 128A		Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub-rule (4) of rule 164)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Tax including cess	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Interest	Penalty	Interest	Penalty					
1		CGST							10	CGST														
		SGST								SGST														
		IGST								IGST														
		Cess								Cess														
		<b>TOTAL</b>								<b>TOTAL</b>														
		CGST								CGST														
		SGST								SGST														
		IGST								IGST														
		Cess								Cess														
		<b>TOTAL</b>								<b>TOTAL</b>														

[Signature]  
[Name of the Appellate Authority]

[Designation]  
[Jurisdiction]

**Notes -**

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

**FORM GST SPL -07***[See rule 164(12)]***Order for Rejection of Application submitted under section 128A**

Reference No. ....

**Date:****To,**

GSTIN of applicant .....

Legal Name of applicant .....

Address of applicant .....

Reference is invited to:

Particulars	Reference No.	Dated
Application in FORM GST SPL -01/ FORM GST SPL-02		
Show Cause Notice in FORM GST SPL -03:		
Reply to the Show Cause Notice in FORM GST SPL -04:		

**Subject: Order for Rejection of Application submitted under section 128A**

This has reference to your application with reference no. .... dated .... furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest and penalty under section 128A. The notice referred to above was issued to you to explain the reasons as to why the said application should not be rejected, for which you had furnished reply dated ...../ no reply was furnished by you.

2. Introduction:

3. Submissions, if any:

4. Conclusion:

Based on the verification your application with reference no. .... dated .... filed under section 128A, is hereby rejected.

5. Summary of rejection:

Order id/ SCN id	Reason for rejection
	<p style="text-align: center;">&lt;Drop Down&gt;</p> <p><i>Options in &lt;Drop Down&gt;</i></p> <ol style="list-style-type: none"> <li>1. <i>Full payment not made</i></li> <li>2. <i>Payment made after the date notified in Section 128A.</i></li> <li>3. <i>Notice/ Order pertaining to sections other than section 73.</i></li> <li>4. <i>Appeal/ writ petition filed before Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court not withdrawn</i></li> <li>5. <i>Others, please specify.</i></li> </ol>

[Signature]

[Name of the Tax Officer] .....

[Designation].....

[Office Name] .....

[Contact Information].....

**FORM GST SPL -08***[See rule 164(15)(b)(ii)]***Undertaking submitted under rule 164(15)(b)(ii)**

Date:

Reference No:

1. Legal Name of the applicant.....
2. Address of applicant .....
3. *GSTIN of the applicant:*
4. Reference No of FORM GST SPL-02: ..... dated .....
5. Reference No of FORM GST SPL-07: ..... dated .....
6. Reference No of FORM GST APL-04 passed with reference to FORM GST SPL-07 specified at serial number 5 above: ..... dated .....
7. Reference number of appeal filed originally but subsequently withdrawn ..... dated .....

**Subject: Undertaking submitted in respect of Rule 164(15)(b)(ii).**

Sir/Madam,

I hereby undertake not to file an appeal against the order of the appellate authority bearing reference number ..... dated ....., as specified at serial number 6 above, and accordingly I pray for restoration of my appeal filed *vide* reference number ..... dated .... as specified at serial number 7 above.

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of authorised signatory]  
[Name of the of authorised signatory]  
[Designation/Status]  
[Date].”.

[F. No. CBIC-20006/20/2023-GST]

RAGHAVENDRA PAL SINGH, Director

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 610(E), dated the 19th June, 2017 No. 3/2017-Central Tax, dated the 19th June, 2017 and were last amended *vide* notification number G.S.R. 376 (E), dated the 10<sup>th</sup> July 2024 No. 12/2024 -Central Tax, dated the 10<sup>th</sup> July 2024.

