

‘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

		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	TOTAL	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

Table 5

5	Declaration:
	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	I undertake that though I had filed a writ petition against the said notice/ statement, I have withdrawn the said writ petition or filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for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	Verification:
	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declaration or suppression of facts will render my application void and all benefits under Section 128A will be withdrawn.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	Upload required documents
---	----------------------------------

	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.