



Jan 14th, 2025 Taxpayer's attention is invited to the advisory on the above subject issued by GSTN on 29.12.2024. The link for the said advisory is given here: <https://services.gst.gov.in/services/advisoryandreleases/read/564> It is to inform that both Forms GST SPL 01 and GST SPL 02 are available in the GST portal and the taxpayers are advised to file applications under waiver scheme. One of the eligible conditions for filing application under waiver scheme is to withdraw the appeal applications filed against the demand order/notice/statement for which waiver application is to be submitted. In this regard, it is to inform that for the appeal applications (APL 01) filed before First Appellate authority, withdrawal option is already available in the GST portal. However, for the appeal applications (APL 01) filed before 21.....