



Subject: Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases Jun 12th, 2025 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. 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: Amount paid through “payment towards demand order” functionality Pre-deposit amount details Payment made through GSTR 3B 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