



GST Portal Update: Facility to File Appeal Against Rejection of Waiver Application (SPL-07) Dated: July 16, 2025 Facts The Goods and Services Tax Network (GSTN) has enabled a new feature on the GST Portal allowing taxpayers to file appeals against rejection orders (SPL-07) issued under the GST Amnesty/Waiver Scheme. Description of the Development Background of Waiver Applications: Taxpayers who availed the GST Waiver Scheme had submitted applications in Form SPL-01 or SPL-02. Upon processing, jurisdictional authorities have issued: Acceptance Orders in Form SPL-05, or Rejection Orders in Form SPL-07.