## Uttar Pradesh Shasan Rajya Kar Anubhag-2

In pursuance of the provisions of clause (3) of Article Governor is pleased to order the publication of the following English translation of Government Notification no.-70/XI-2-25-9(42)/17-T.C.71-U.P.GST Rules-2017-Order-(336)-2025, dated; 24 March, 2025:

### **NOTIFICATION**

# No.-70/XI-2-25-9(42)/17-T.C.71-U.P.GST Rules-2017-Order-(336)-2025 Lucknow; Dated: 24 March, 2025

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (Act no. 1 of 1904), the Governor, on the recommendations of the Council, hereby makes the following rules to further amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

The Uttar Pradesh Goods and Services Tax (Sixty-fifth Amendment) Rules, 2025 Short title and 1. (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Sixty-fifth commencement Amendment) Rules, 2025. (2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 8th day of October, 2024. In the Uttar Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as Amendment of 2. rule 36 the said rules), in rule 36, in sub-rule (3), after the words "suppression of facts", the words and figures "under section 74" shall be inserted. Amendment In the said rules, in rule 46, with effect from 1st day of November, 2024,οf rule 46 (a) after clause (s), the second proviso shall be omitted: (b) in the third proviso, for the words "Provided also that in the case of", the words "Provided further that in the case of" shall be substituted; Insertion of In the said rules, after rule 47, the following rule shall be inserted with effect from rule 47 A the 1st day of November, 2024, namely:-"47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.- Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be." Amendment In the said rules, in rule 66, in sub-rule (1), after the word, letters and figure "FORM of GSTR-7", the words ", on or before the tenth day of the month succeeding the calendar month," shall be inserted with effect from the 1st day of November, 2024. rule 66 Amendment In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words, brackets and of figures "in contravention of sub-rule (10) of rule 96," shall be omitted. rule 86 Amendment In the said rules, in rule 88B, in sub-rule (1), after the word and figures "or section of 74", the words, figures and letter "or section 74A" shall be inserted with effect from rule 88B the 1st day of November, 2024. In the said rules, in rule 88D, in sub-rule (3), after the words and figures "or section Amendment of 8. rule 88D 74", the words, figures and letter "or section 74A" shall be inserted with effect from the 1st day of November, 2024. Amendment of 9. In the said rules, in rule 89,rule 89 (a) in sub-rule (4),in clause (B), the words, brackets, figures and letters "other than the input tax credit availed for which refund is claimed under subrules (4A) or (4B) or both" shall be omitted; (ii) in clause (C), the words, brackets, figures and letters ", other than the turnover of supplies in respect of which refund is claimed

			under sub-rules (4A) or (4B) or both" shall be omitted;  (iii) in clause (E), for the long line beginning with the word  (iii) the words "during the relevant
			"excluding" and ending with the words "during the relevant period", the words "excluding the value of exempt supplies other
			than zero-rated supplies during the relevant period" shall be substituted;
			(AA) and (AB) shall be omitted:
			(c) in sub-rule (5), in the Explanation, in clause (a), the words, brackets, figures
			claimed under sub-rules (4A) or (4B) or both" shall be omitted.  In the said rules, in rule 96, sub-rule (10) shall be omitted.
Amendment rule 96	of	10.	
Amendment	of	11.	In the said rules, in rule 96B, in sub-rule (1), for the words and figures "section 73 or section 74 or section 74A" shall be
rule 96B	٠.		74" the words, figures and letters "section 75 of section
Amendment	of	12.	In the said rules, in rule 121, for the words and figures and letter "proceedings under section 74", the words, figures and letter "proceedings under or, as the case may be, section 74", the words, figures and letter "proceedings under or, as the case may be, section 74", the words, figures and letter "proceedings under or, as the case may be, shall be substituted with
rule 121			section 73 or section 74 or section 74A, as the case may be, shall be section 73 or section 74 or section 74A, as the case may be,
		13.	In the said rules, in rule 142 with effect from the 1st day of November, 2024,—
Amendment	OI	13.	) ( ) :- sub-sulo (1)
rule 142			(i) in clause (a), after the words and figures for section 74, the
			in clause (h) after the words and figures "of section /4", the
	٠		words, brackets, figures and letter "or sub-section (3) of section
			(b) in sub-rule(1A), after the words and figures "of section 74", the words, brackets, figures and letter "or sub-section (1) of section 74A" shall be
	•		:
			(c) in sub-rule (2), for the words, brackets and figures "or, as the case may be tax, interest and penalty in accordance with the provisions of subsection (5) of section 74" the words, brackets, figures and letters "or clause (i) of sub-
			section (8) of section 74A, as the case may be, or tax, interest and penalty ir accordance with the provisions of subsection (5) of section 74 or clause (i)
			of sub-section (9) of section 74A" shall be substituted;
			(d) in sub-rule (2B), after the words and figures "or section 74", the words
			figures and letter "or section 74A" shall be inserted; (e) for sub-rule (3), the following sub-rule shall be substituted, namely: -
			"(3) Where the person chargeable with tax makes payment of tax an interest under sub-section (8) of section 73 or under clause (ii) of sub-
			section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74 or under clause (iii) of sub-section (9) of section 74 or under clause (iii) of sub-section (9) or under sub-section (8) of section 74 or under clause (iii) of sub-section (9) or under sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (iii) of sub-section (9) or under sub
			section 74A, as the case may be, within the period specified therein, of where the person concerned makes payment of the amount referred to sub-section (1) of section 129 within seven days of the notice issued und
			sub-section (3) of that Section but before the issuance of order under the section (3) he shall intimate the proper officer of such payme
			in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the same notice.";
			(f) in sub-rule (4), after the words and figures "of section 74", the word

	<del>-,</del>	
		brackets, figures and letters "or sub-section (6) of section 74A" shall be inserted.
		(g) in sub-rule (5), after the words and figures "or section 74", the words, figure
	<del> </del>	and letters "or section 74A" shall be inserted.
Insertion of	14.	In the said rules, after rule 163, the following rule shall be inserted with effect from
rule 164		the 1st day of November, 2024, namely: -
		"ICA P
		"164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.— (1) Any person who is eligible for
		waiver of interest, or penalty, or both in respect of a notice or a statement
		mentioned in clause (a) of sub-section (1) of section 128A, may file an
		application electronically in FORM GST SPL-01 on the common portal,
		providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in FORM GST DRC-03 towards the tax
		demanded.
		(2) Any person who is eligible for waiver of interest, or penalty, or both,
	1 1	in respect of orders mentioned in clauses (b) and (c) of sub-section (1)
		of section 128A, may file an application electronically in FORM GST
	1 1	SPL 02 on the common portal, providing the details of the said order,
		along with the details of the payments made towards the tax demanded:
		Provided that the payment towards such tax demanded shall be
		made only by crediting the amount in the electronic liability register
		against the debit entry created by the said order:
		Provided further that if the payment towards such tax demanded
		has been made through FORM GST DRC-03, an application in FORM GST DRC-03A, as prescribed in sub-rule (2B) of rule 142,
		shall be filed by the said person for credit of the said amount in the
	1 1	Electronic Liability Register against the debit entry created for the said
		demand, before filing the application in FORM GST SPL 02.
		(3) Where the notice or statement or order mentioned in sub-section (1) of
		section 128A includes demand of tax, partially on account of
		erroneous refund and partially for other reasons, an application under
		sub-rule (1) or sub-rule (2) may be filed only after payment of the full
		amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.
		before the date notified under the said sub-section.
		(4) Where the notice or statement or order mentioned in sub-section (1) of
		section 128A includes demand of tax, partially for the period
		mentioned in the said sub-section and partially for the period other
•		than that mentioned in the said sub-section, an application under sub-
		rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or
,		before the date notified under the said sub-section.
		(5) The amount payable under sub-rule (1) or sub-rule (2) shall be the
•		amount that remains payable, after deducting the amount not 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.
		(6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date
		notified under sub-section (1) of section 128A:

Provided that where an application in FORM GST SPL-02 is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73.

(7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

- (8) Where the proper officer is of the view that the application made in FORM GST SPL-01 or FORM GST SPL-02 is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in FORM GST SPL-03 within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.
- (9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in FORM GST SPL-04, within a period of one month from the date of receipt of the said notice.
- (10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in FORM GST SPL-05 on the common portal accepting the said application and concluding the proceedings under section 128A.
- (11) In cases where the order in FORM GST SPL-05 is issued by the proper officer under sub-rule (10).—
  - (a) in respect of an application filed in FORM GST SPL-01 pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in FORM GST DRC-07 as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;
  - (b) in respect of an application filed in FORM GST SPL-02 pertaining to an order referred to in clause (b) or clause (c) of

sub-section (1) of section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.

- (12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in FORM GST SPL-07 rejecting the said application.
- (13) (a) In cases where notice in FORM GST SPL-03 has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be.
  - (b) In cases where notice in FORM GST SPL-03 has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of-three months from the date of receipt of reply of the applicant in FORM GST SPL-04, or within a period of four months from the date of issuance of notice in FORM GST SPL-03 where no reply is received from the applicant.

Explanation.— For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.

- (14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.
- (15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored.
  - (b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if—
    - (i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the said appellate authority shall pass an order in FORM GST SPL-06 on the common portal accepting the said application and concluding the proceedings under section 128A; or
    - (ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the original appeal, if any, filed by the applicant against the order

		mentioned in clause (b) or clause (c) of sub-section (1)
		of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in FORM GST SPL-08, within a period of three months from the date of issuance of the order by the appellate authority in FORM GST APL-04, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.
		<ul> <li>(16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.</li> <li>(17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.</li> </ul>
		Explanation.— For the purposes of this rule, the proper officer for issuance of order under this rule,—  (a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of subsection (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and  (b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of subsection (1) of section 128A, shall be the proper officer referred to in section
Amendment of Form GST REG-20	15.	79 of the Act.".  In the said rules, for FORM GST REG-20, the following form shall be substituted, namely: -  "Form GST REG-20
		[See rule 22(4)]  Reference No ZA260821000033A  Date: DD/MM/YYYY  To <taxpayer name=""> <taxpayer address=""> GSTIN/ UIN: <gstin number="">  Date: DD/MM/YYYY  Date: DD/MM/YYYY</gstin></taxpayer></taxpayer>
	$\bot$	Show Cause Notice No.: <scn number=""> Date: DD/MM/YYYYY</scn>

## 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: <<text>> 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 Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 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. 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 Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 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 < Name of the Officer> Designation Jurisdiction Place: Date:". Amendment of 16. In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: -FORM **GST** REG-31 SUSPENSION DUE TO VIOLATION OF RULE 10A 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. The discrepancies or anomalies prima facie indicate contravention of the

make your registration liable to be cancelled.

provisions of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall

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.
- 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.

OF

- 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 Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
- 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.
- 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

	<u> </u>
	1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return furnished for a continuous period of six months or for a continuous period of two quarters.
	2. These discrepancies or anomalies <i>prima facie</i> indicate contravention of the provisions of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be carcelled.
	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 subrule (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."
Amendment of 17. FORM GSTR-9	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:
	" ITC as per GSTR-2B
Amendment of 18. FORM GST APL-01	In the said rules, in FORM GST APL-01, with effect from the 1st 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.
		In the said rules, in FORM GST APL-05, with effect from the 1st day of November,
Amendment of	19.	
FORM GST		2024,-
APL-05		(a) in entry number 14,—
		(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 inrespect 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 andcess but not exceeding Rs. 20 erore each in respect of CGST, SGST, cess and not exceeding Rs. 40 erore in respect of IGST."
<u> </u>	20	In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures
Amendment of FORM GST INS-01	20.	"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.
A descent	21.	In the said rules, in FORM GST DRC-01A, with effect from the 1st day of
Amendment of FORM GST	71.	November 2024. —
DRC-01A		(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 ascabove along with the amount of applicable interpenalty in full by, failing which Show Cause Notice issued under sub-section (1) of Section 74A read with clof sub-section (5) of the said section."  (c) in PART B, in the first paragraph, after the words, figures and "under section 73(5) / 74(5)", 74A (9)" shall be inserted.  Insertion of Forms  In the said rules, after FORM SBY-06, the following forms shall be inseffect from the 1st day of November, 2024, namely:  "FORM GST SPL-01 [See rule 164(1)]  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section  Reference No.	est and will be ause (ii) brackets 74A (8)/ erted with
"under section 73(5) / 74(5)", the figures, letters and brackets "// 74A (9)" shall be inserted.  Insertion of Forms  GST SPL-01, GST SPL-02, GST SPL-04, GST SPL-04, GST SPL-05, GST  "under section 73(5) / 74(5)", the figures, letters and brackets "// 74A (9)" shall be inserted.  In the said rules, after FORM SBY-06, the following forms shall be inseffect from the 1st day of November, 2024, namely:  "FORM GST SPL-01 [See rule 164(1)]  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	24A (8)/ erted with 128A ion (1) of
Forms  effect from the 1st day of November, 2024, namely:  FORM GST SPL – 01  [See rule 164(1)]  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	128A ion (1) of
Forms  effect from the 1st day of November, 2024, namely: -  "FORM GST SPL - 01  [See rule 164(1)]  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	128A ion (1) of
GST SPL-01, GST  SPL-02, GST SPL-  03, GST SPL-04,  GST SPL-05, GST  [See rule 164(1)]  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	ion (1) of
SPL-02, GST SPL-  O3, GST SPL-04,  GST SPL-05 GST  Application for waiver of interest or penalty or both under section in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	ion (1) of
03, GST SPL-04, in respect of a notice or a statement mentioned in clause (a) of sub-sect the said section	ion (1) of
GST SPLOS GST the said section	
GST SPL-U5, GST   Reference No.	e:
SPL-06, GST SPL-	
07 and GST SPL-	<del></del>
08 S. Particulars	
1 a GSTIN/Temporary ID/\(\psi\)IN	
Legal Name of the Business (As mentioned	
b 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/	
3 Section under which notice/ Drop down	
statement is issued	
4 Whether any writ petition is filed Drop down	
against the notice/ statement before High Court/ Supreme Court	
5 If Yes in '4', Drop down	
whether the order for withdrawal of	
writ petition is issued?	
6 Whether notice/ statement involves Drop down demand of erroneous refunds	
demand of entineous ferminas	
Table 3	unt in Rs.)
Out of amount mentioned in (A), demand  Year  Amount demanded in notice/ statement (A)  Out of amount mentioned in (A), demand  to ITC which has been denied solely contravention of section 15(4) and no ground, and which has now here escition 15(5) or section 16(6).  (B)	

Table 4  Amount paid through DRC -03  Payment Reference IGST CGST T CESS Total Tax including Cess  1 2 3 4 5 6			IOST	CGST	sost	CESS	Total Tax includes g Com	Interest	Penalty	IOST	COST	\$GST	CESS	Total Tax includes g Cem
Payment Reference No.   I gST CGST SGS T CESS   Total Tax including Ccss		I	,	3	•	5		7	•	,	10		12	
Payment Reference No.   IGST   CGST   SGS   CESS   Total Tax including Cess		TOTAL						<u> </u>						
Reference   IGST   CGST   T   CESS   including   Cess     1   2   3   4   5   6					Am	ount			ORC -	03				
Cauto   Caut		Refe	rence	J	GST		CGST			CESS	1 '	ncludi	ng	•
CAuto   CAut			1		2		3	4		5		6		
TOTAL      Auto   O				<	Auto>	•	<auto></auto>		1 <	Auto>	>	<aut< td=""><th>0&gt;</th><td></td></aut<>	0>	
Total				<	Auto>	, .	<auto></auto>	ı	. <	Auto:	>	<aut< td=""><th>0&gt;</th><td></td></aut<>	0>	
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		то	TAL	<	Auto>	> .	<auto></auto>			Auto:	>	<aut< td=""><th>0&gt;</th><td></td></aut<>	0>	
I. 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							T	able 5						
will render this application void and may lead to recovery proceedings for		sai ap wi ap 2. the any	id noti plicati thdrav plicati F order y foru	I u ice/ sta ion for wal or ion.  urther r conc m in t	ent.  nderta ateme r with der or , I und luding he fut	t all	OR nat thoughave wit ral of the applicati and and and mand pro	h I had hdraw same on file agree t ceedin	d filed in the sand had for what no gs, iss	a writaid was eath withdrawa appearance appe	t petiti rit pet ached awal, al shal nder s	ition agaition of the cowith the community of the firection curate	ainst tor filed opy of his led ag 128A	he i an gainst
		wi	ll reno	ier thi	s appl	icati	on void a	ınd ma	y lead	to rec	covery	proce	eding	

	Verification:  I	that any incorrect dec	best of my laration or
	Ţ	able 7	
7	Upload required documents		
	Self-certified copy of notice/ state	ment	
	Proof of payment made through F	ORM GST DRC 03	
	Proof of withdrawal of writ petitic for withdrawal of writ petition (if withdrawal has not been issued) (	the order for	
	Any other document (please spec	ify)	
	Name Emai	ture of authorised signs Designation address No.	atory
	nuctions:  1. In entries 1 to 6 of Table 2, which the application under sea applicant.  2. In case the notice/ statement is	tion 128A is filed need available on the comm	s to be filled in by the on portal, Application
	Reference Nnumber of the sa available on the portal, the refe statement needs to be filled.		
	3. In entry 3 of Table 2, the approximate the dropdown, if the notion first instance, and the option so notice was initially issued unissued under section 73, base Appellate Tribunal or Court as	ed statement is issued to ection 74 read with Sec der section 74 and wa d on the order of the	ander section 73 at the stion 75(2)' in case the stater deemed to be
	<ol> <li>In Table 3A, columns 2 to 8 wi is available on the common por the details of the same are to be</li> </ol>	rtal. If the same is not a	vailable on the portal,
	5. While calculating the amount of accordance with sub-section (see amount payable in terms of the 73, as the case may be, applied deducted only where Input Tax	or sub-section (6) or e notice or statement of ant is required to ensur	f section 16, from the or order under section that such amount is

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	
	ь	Legal Name of the Business (As mentioned in PAN No.)	<auto></auto>
	С	Mobile Number	<auto></auto>
	d	Email Address	<auto></auto>
	e	Address	<auto></auto>
	ſ	Jurisdiction	<auto></auto>

#### Table 2

2.	S.No.	Details of the demand o	rder
	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	Fina ncial Year		Amou	nt den	nan <b>de</b> d	in the o	rder (A	)	in (A to II) solel cont and and eligi	A), den FC wh ly c raventi not on which	nand prich had not price in the	ertaini s been accour sectio other g now ction	entioned ing only denied at of in 16(4) grounds, become 16(5) or
		IG ST	CG ST	SG ST	CE SS	Total Tax inclu ding Cess	Inte rest	Pen alty	IG ST	CG ST	SG ST	CE SS	Total Tax inclu ding Cess
	1	2	3	4	5	6	7	8	9	10	11_	12	13
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r		nt paid throug ng those paid t	hrough FORM application	и G\$	T DR	C-03 and la	ater adjuste		
	Credit entry Reference e No.	Reference number of FORM GST DRC-03 (where applicable	Reference number of FORM GST DRC-03A (where applicable	ΙĠ	ST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3		4	5	6	7	8
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		undertake tl e said order		not f OF		any appe	al or wri	t petitio	n against
	copy this a 2. If the in 3. I protect the 4. If the	an application withdraw pplication. Further, I under conceany forum also undert occedings is corder ment an applicate order ment der sub-secondate Augusta	val order or nderstand a cluding der in the futur ake that on ssued unde itioned in T tion is filed itioned in T	r the nd a nance issu r sec able l/ ha able sect	gree pro	that no a ceedings an order 128A, no f this form on filed b r if any p 08 again late Trib	iled for varieties of the concluder of the deproceeding in the saunal or the conclusion of the conclus	withdraw all be fil under sec ing dema all be fil coartment gs are in id order, ne court	ed against ction 128 A and ed against against itiated and the
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	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.
	Table 7
[	7 Upload required documents
.	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
It	1. 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.
	<ol><li>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.</li></ol>
	<ol> <li>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.</li> </ol>
	4. 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.
	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 ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.
	FORM GST SPL -03
	Notice in response to an application filed under Section 128A [See rule 164(8)]
	Date:

To

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	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:
	Proper Officer
	Jurisdiction
	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
	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 Docume     Document 3: [Taxpayer's Document 3: [T	ent 2] ent 3]
Verification:	
I hereby solemnly hereinabove are true and correct to the has been concealed therefrom.	affirm and declare that the information given best of my knowledge and belief and nothing
	[Signature of Authorised Signatory] [Name of the of authorised signatory] [Designation/Status] [Date]
FORM	GST SPL -05
[See ru	le 164 (10)]
Order for conclusion of p	roceedings as per section 128A
Reference No	Date:
To,	
GSTIN of applicant	J
Legal Name of applicant	
Address of applicant	:
Reference No. of FORM GST SPL-01/	FORM GST SPL-02 dated
Subject: Order for approval of applic	ation submitted under Section 128A
	with reference no dated furnishing upport of your request for availing the benefit under section 128A.
	OR .
reply in FORM GST SPL-04 with refer	with reference no dated, and your rence no dated furnishing details/ s in support of your request for availing the both under section 128A.
where applicable, waiver of in is allowed as under:	s provided in your application and the reply, terest or penalty or both under section 128A,
3. Demand Notice/ Demand Orde	r Details:
a. Order No/ Notice No.;	
b. Date of order/ Notice:	
	• Document 3: [Taxpayer's Document Verification:  Ihereby solemnly hereinabove are true and correct to the has been concealed therefrom.  FORM  [See rue  Order for conclusion of particle of the detail of the series of applicant

		Fi n a n c i a l Y e a r	the or	e no rder appl	nt de tice/ aga licati 128 (/	stat inst	eme whi	nt/ ch er	r	Out of the amount mention ed 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)	1	owa	ards e/ st	reac the sten der	said	i	An ou to int res an pe ali wa vc .a po see io	n fee st d n sai d s er et n 28	(i) ca re re to su ri (a si ri (4 ri (4 ri )	o t feer t d do al constant feer t d do al constant feer feer feer feer feer feer feer fee	
			Place of Supply (Poss)	A c t	T a x i n cl u d i n g c e ss	I n t e r e s t	P e n a lt y	Fee	O the rs	Tax includ ing cess	a c e of S u p p l y (P o S)	Act	T a x i n cl u d i n g c c s s	I n t e r e s t	P e n a lt y	Fee	Ot he rs	I n t e r e s t	P e n a lt y	I n t e r e s t	P e n a lt
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	<sup>AL</sup>
	[Signature] [Name of the Tax Officer]
	[Designation]
	[Jurisdiction] [Address]
	Notes -
	TAULES -
	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
L	p. Personal So at Personal Azora

	Refere	nce No				
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Ì	To,					
	GSTIN	of applicant				
	Legal	Name of applicant				
	Addres	ss of applicant		•		
	1	of the authorised representa				
	1	ence No. of FORM GST SP				
	Refer	ence No. of FORM GST SP	L-07	dated		
	Refer	ence No. of FORM GST AI	rL-01	dated		
	Subje	ct: Order for approval of	application	n submitted under sect	ion 128A	,
	2	This has reference to furnishing details/ information request for availing the basection 128A. Upon verification of the where applicable, waive is allowed as under: Demand Notice/ Deman	mation/ propendit of we details propendit of interes	ayer and documents in vaiver of interest or pena ovided in your application of the penalty or both unc	support lity or bot on and th	th under
		a. Order No/ Notice No  b. Date of order/ Notice:	).: :		·	
	Financial Ycar	Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)	Out of the amount mentione d in (A), demand pertainin g only to ITC which has been denied solely on account of contraven tion of section 16(4) and not on any other grounds, and which has now become eligible as per	Amount already paid towards the said notice/ statement / order	Amo unt of inter est and penal ty waiv ed as per secti on 128A	Remainin g amo unt of inter est and penal ty, paya ble, if any, by the appli cant (in cases refer red to in sub-

								section 16(5) or section 16(6)	r									9	rule (3) and sub- rule 4) of rule 164)	
	Place of Supply(PoS)	A c t	T a x i n cl u d i n g c e ss	I n t e r e s t	P e n a lt	Fee	Ochers	Tax includ ing cess		Place of Supply (Pos)	A c t	T a x i n cl u d i n g c e s s	I n t e r e s t	P e n a lt y	Fee	O the ers	Interest	P e n a lt y	I n t e r e s t	P e n a lt y
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Notes -	•				
Any incorrect declaration and may lead to recover applicable interest and pena	y proceedings f	f facts will r or the outst	ender this anding du	s approval ics along	void with
	FORM GST SI	PL -07			
	[See rule 164(1	2)]			
Order for Rejection of	of Application su	ıbmitted und	der section	n 128A	
Reference No					
Neterial No				•	
				1	Date:
То,					
GSTIN of applicant					
Legal Name of applicant  Address of applicant		*********			
Reference is invited to:	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	••			
Particulars		Reference No.		Dated	
Application in FORM G FORM GST SPL-02	ST SPL -01/			<u>.</u>	
Show Cause Notice in FOR 03:	M GST SPL -				1
Reply to the Show Cause N GST SPL -04:	otice in FORM				
		<u> </u>			

Subject: Order for	Rejection of Application submitted under section 128A
details/ information of waiver of interes was issued to you to	o your application with reference no dated furnishing and documents in support of your request for availing the benefit that and penalty under section 128A. The notice referred to above explain the reasons as to why the said application should not be you had furnished reply dated/ no reply was furnished by
2. Introduction:	
3. Submissions, if ar	ny:
4. Conclusion:	
	ne verification your application with reference no dated tion 128A, is hereby rejected.
5. Summary of reject	tion:
Order id/ SCN id	Reason for rejection
	<pre></pre>
	<ol> <li>Full payment not made</li> <li>Payment made after the date notified in Section 128A.</li> <li>Notice/ Order pertaining to sections other than section 73.</li> <li>Appeal/writ petition filed before Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court not withdrawn</li> <li>Others, please specify.</li> </ol>
	[Signature] [Name of the Tax Officer] [Designation] [Office Name] [Contact Information]
	FORM GST SPL -08
	[See rule 164(15)(b)(ii)]
<u>Und</u>	ertaking submitted under rule 164(15)(b)(ii)
Reference No:	Date:
	of the applicant
	pplicant
3. GSTIN of the	
-	o of FORM GST SPL-02: dated
4. Reference N	O OLI OMVI GOT SEE-02: dated

5.	Reference No of FORM GST SPL-07; dated
	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/Ma	dam,
ahove	I hereby undertake not to file an appeal against the order of the appellate ity bearing reference number dated, as specified at serial number 6 and accordingly I pray for restoration of my appeal filed vide reference in dated as specified at serial number 7 above.
inform belief	I hereby solemnly affirm and declare that the lation given hereinabove are true and correct to the best of my knowledge and and nothing has been concealed therefrom.
	[Signature of authorised signatory]
í	[Name of the of authorised signatory]
	[Designation/Status]
	[Date].".

By order,

Signed by
M Devaraj)
M Devaraj)
Date: 24-03-2025 13:33:41