



॥ तेजस्विनावधीतमस्तु ॥

# कर सल्लागार असोसिएशन रत्नागिरी जिल्हा

## (TAX PRACTITIONERS' ASSOCIATION OF RATNAGIRI DISTRICT)

Soc. Reg. No. : Maharashtra / 5799 / Ratnagiri dt 5 - 1 - 2017

Trust Reg. No. : F / 5761 / Ratnagiri dt 11 - 4 - 2017

B - 5, Surabhi Aptt. S.V. Road, Marutimandir, Ratnagiri - 415 612

www.ratnagirikarsallagar.com ✉ ratnagiritaxconsultants@gmail.com

### President

CA Varadraj Pandit  
☎ 9423817854

Date - 28-01-2024

### Vice President

Mr. Rajesh Gangan  
☎ 9423291382

### Secretary

CA Vaibhav Deodhar  
☎ 8975321606

### Treasurer

CA Abhijit Patwardhan  
☎ 9422382639

To,

The Deputy Commissioner of State Tax

GST Bhavan, Ratnagiri.

Subject :- **Representation regarding technical issues in Amnesty Scheme declared U/s 128A of the SGST Act, 2017.**

Respected Sir,

At the outset, we would firstly like to thank the Government of India and GST Department of the Maharashtra State on behalf of our members and the tax payers in general for introduction of waiver scheme under GST for the Settlement of interest & penalty.

We aware that, the Hon'ble Finance Minister has announced Amnesty Scheme in Central Budget 2024-2025 for the dealers in the country who are in arrears of tax, interest and penalty for the period 17-18, 18-19 and 19-20 under GST laws. We welcome this scheme which was much needed and surely hope that the scheme shall receive good response and achieve its objectives. We take this opportunity to represent some technical issues with respect to this scheme are as follows -

### 1. Order ID has not showing while filling of SPL-02 :-

It is noticed by our members that the order ID has not showing while filling the application in SPL-02. The tax payer has to select the online order (DRC-07 or APL-04) Number which is started with ZD----- . But it is found that ever though the order is available on portal but while filling of SPL-02 form that order ID has not showing in drop box. Due to the same, most of the tax payers are able to upload the SPL-02. In some cases, taxpayer has generated the query ticket on portal.

*Abhijit Berde*  
28/01/24

कर सहाय्यक

Committee Members जीएसटी कार्यालय  
रत्नागिरी

Adv. Abhijit Berde | Mr. Rajendra Bhawe | Adv. Ravindra Salvi | Mr. Chandrashekhar Sapte  
CA Chaitanya Vaidya | Adv. Ujwal Bapat | CA Hrishikesh Phadke



## 2. Error while uploading the require documents in SPL-02 :-

It is found that some commands has been given in the SPL-02 form in documents attachment section. While attaching the document, the portal showing error that regarding slash or hyphen sign is required to file name as well as file description.

## 3. Amnesty Form SPL-02 is not available in saved documents:-

It is noticed that the amnesty application in SPL-02 is not getting saved in saved documents on GST portal. The portal showing following error-

The requested URL was rejected. Please consult with your administrator.  
Your support ID is: 8476225258374893717  
[Go Back]

## 4. Requirement of payment proof is not necessary where the order dues is related to interest & penalty only:-

As per the provisions of the scheme and the clarification issued by the CBIC vide Circular No.238/32/2024 Dt.15.10.2024, if the order U/s 73 is pertaining to interest & penalty only then there is no question of payment of any tax under the scheme. In this case, the taxpayer has already paid tax during the course of assessment proceedings. But in such cases, the portal demanding the proof of payment document in documents attachment section of the SPL-02. So in such type of cases, the applicant is not able to upload the form.

## 5. Wrong amount showing in Amount demanded in the order column :-

The applicant has showing correct amount in filling the amnesty form in amount demanded in the order column. In some cases, where the applicant has uploaded the form and take final print out of the uploaded SPL-02 form. The draft Form SPL-02 is displaying the total demand figures, including tax, in the "Tax" column of Table 2A. It is found that the portal showing total amount of tax, interest & penalty in tax column. The figures reflected in the amount demanded in the order column is not correct. However, only the actual tax demand figures should appear in this column. Kindly clarify how to ensure that only the tax demand is reflected accurately in Form SPL-02.

## 6. Issue in filling of DRC-3A application for adjusting the payment against liability-

We are attempting to file Form DRC-03A for adjusting the liability as declared in Form DRC-03. However, we are unable to rectify this due to a restriction where only payments made under the "Voluntary" or "Others" categories are eligible for adjustment against the demand. In this case, the taxpayer has filed Form DRC-03 under the "SCN" category as the cause of payment. Kindly guide us on the process to apply for Form DRC-03A in this situation



**7. Difficulty in mentioning Order ID in SPL-02 if the order passed manually-**


If there is manual order and you selected option of manual order then which order ID has to be mentioned in Form SPL-02? There is no such order ID mentioned on the manual orders and no such procedure of order ID has been following by the department. Also the order ID require in the form is must be in specific format only. The portal showing error of the order ID that it is not in proper format.

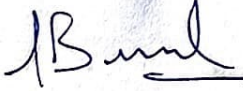
Sir, these issues requires you immediate attention and intervention and we request to please consider the issues faced by the dealers and the need of extension of the period of amnesty scheme. The Government has announced the scheme well in advance but the forms are available on portal in the month of January 2025. Also if necessary forward the same to concerned authorities for taking appropriate action. We thankfully request your honour to consider the above issues.

With regards,

For,

**Tax Practitioners Association of Ratnagiri District**

  
CA Varadraj Pandit  
President

  
Adv Abhijit Berde  
Indirect Tax Committee Head





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CGST Office , Ratnagiri.

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*Deepak*  
28/01/2024  
प्राप्त किया  
कार्यालय, उप/सहायक आयुक्त  
क्षेत्रीय वस्तु एवं सेवाकर मंडल-4 रत्नागिरी

### Committee Members

Adv. Abhijit Berde | Mr. Rajendra Bhawe | Adv. Ravindra Salvi | Mr. Chandrashekhar Patil  
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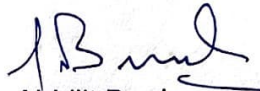
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