

GST Portal is now enabled to file appeal against waiver order (SPL 07).

Jul 16th, 2025

1. Taxpayers who have filed waiver applications in Forms SPL 01/SPL 02 are receiving orders from the jurisdictional authorities:

Acceptance Order in SPL 05 or

Rejection Order in SPL-07.

2. The GST Portal has now been enabled to allow taxpayers to file **Appeal applications (APL 01)** against **SPL 07 (Rejection) Order**.

3. Please use the Navigation below to file Appeal Application against SPL-07 orders:

- Go to: **Services** → **User Services** → **My Application**
- Select **Application Type** as: **“Appeal to Appellate Authority”**
- Click on **New Application**

4. In the application form, under **Order Type**, select: **“Waiver Application Rejection Order”** and enter all the relevant details. After entering the details, Please proceed with filing of appeal.

5. It may be noted that the option to withdraw appeal applications filed under the waiver scheme is not available on the GST portal. Taxpayers are therefore advised to exercise due caution while filing such appeals.

6. Also, if any taxpayer does not want to file appeal against “waiver application rejection order” but want to restore the appeal application (filed against original demand order) which was withdrawn for filing waiver application can do so by filing undertaking. The option for filing of undertaking is available under “Orders” section in “Waiver Application” case folder.

7. In case of any difficulty or technical issue, taxpayers shall raise a ticket on the GST Helpdesk at: <https://selfservice.gstsystem.in>

Thanks,
Team GSTN