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Office of the Commissioner of State
Tax, Panaji
Inward No.: 10 02081159
Date: 26/02/2025

27/2
Amel

GOVERNMENT OF GOA
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No. CST/26-22/2024-25/4876

Dated: 19/02/2025

Ref: Circular No. 31/2024-25-GST dated 01/11/2024 issued by Commissioner of State Tax, Altinho, Panaji, Goa adopting Circular no. 238/32/2024-GST dated 15/10/2024 issued by GST Policy Wing, CBIC, New Delhi.

Subject: Processing of online applications in Form GST SPL-01 or Form GST SPL-02 under Section 128A of the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 – Backoffice workflow regarding....

CIRCULAR

Consequent upon the implementation of GST Amnesty Scheme for taxpayers in respect of financial years 2017-18; 2018-19; and 2019-20 and the insertion of new Section 128A in the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 (herein after referred to as “GST Law”) with effect from 01/11/2024, the taxpayers have started filing online applications either in Form GST SPL-01 or Form GST SPL-02 as applicable to them.

These online Forms GST SPL-01 and Form GST SPL-02 are assigned by M/s. GSTN in round-robin system for all Proper Officers who are having the role of “Recovery Officer” in GST Back Office System. Therefore, irrespective of under

which ward office the applicant taxpayer is registered for jurisdiction, the online applications are assigned in round robin fashion including for STO/ASTOs posted at H.O.

These online Form GST SPL-01 and Form GST SPL-02 are required to be processed online and disposed by concerned STO/ASTOs posted in ward office to which the applicant taxpayer is assigned for local jurisdiction.

In view of above facts, the STO (GST) at H.O. who is the State Admin for BO system shall pull those online applications and re-assign the same to the concerned Deputy Commissioner of State Tax (DCST) who is the Ward Incharge of the ward under which the applicant taxpayer is assign for local jurisdiction.

Each Deputy Commissioner of State Tax (DCST) incharge of respective ward office shall timely take note of such online applications displayed in his/her dashboard and in consultation with STO ward incharge, equitably distribute these applications amongst STO/ASTO available in ward office.

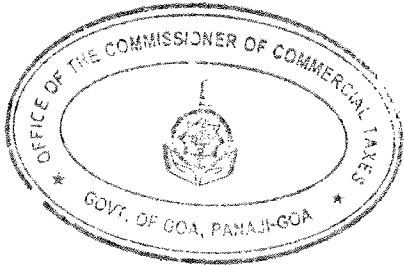
Each DCST and STO ward incharge shall maintain separate offline record/register showing details of such SPL-01 / SPL-02 applications received and distributed amongst STO/ASTO in ward.

DCST and STO may keep in mind the work distribution orders, present work load with each STO/ASTO, other administrative ease and convenience and accordingly distribute these online applications for their time bound processing and early disposal.

It may be noted that each DCST will be required to carry out this exercise atleast on alternate days till the time limit allowed for online filing of Form GST SPL-01 or 02 is over. The processing and disposal of online applications shall be strictly in accordance with legal provisions of GST Law and the written Instructions/Clarifications/Circulars issued to that effect.

Each DCST shall timely monitor the processing and disposal of these applications to ensure compliance.

This issues with the approval of Commissioner of State Tax.



(Vishant S. N. Gaunekar)
Addl. Commissioner of State Tax (HQ)
O/o. CST, Altinho, Panaji, Goa

To,

- 1) All Deputy Commissioner of State Tax (DCST) in Department;
- 2) All State Tax Officer (STO) & Assistant State Tax Officer (ASTO) in Department.

Copy to:

- 1) Additional Commissioner of State Tax (HQ) / Additional Commissioner of State Tax (Appeals-North) / Additional Commissioner of State Tax (Appeals-South) / Additional Commissioner of State Tax (Enforcement-North) / Additional Commissioner of State Tax (Enforcement-South).
- 2) All ward Offices in Goa;
- 3) Nodal Officer/State Admin BO systems, O/o. CST, Altinho, Panaji, Goa;
- 4) Programmer for uploading on Department websites;
- 5) Resident Engineer(Infosys) deployed at H.O., Altinho, Panaji, Goa;
- 6) Office File;
- 7) Guard File.