

GST UPDATE

MAY 2025

INSTRUCTION

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A INSTRUCTION UNDER CENTRAL TAX

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A.1	02.05.2025	04/2025-GST	Grievance Redressal Mechanism for processing of application for GST registration	25	-
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A.1 Instruction No. 04/2025-GST; dated 02.05.2025

To,

All the Principal Chief Commissioners / Chief Commissioners of Central Tax

Madam/Sir,

Subject: Grievance Redressal Mechanism for processing of application for GST registration -reg.

Reference is invited to instruction No. 03/2025 dated 17.04.2025 issued by Central Board of Indirect Taxes and Customs (“Board”) for processing of GST registration application. Any applicant whose Application Reference Number (ARN) has been assigned to Central jurisdiction and who has a grievance in respect of any query raised in contravention of the said instructions, regarding grounds of rejection of application etc. may approach the jurisdictional Zonal Principal Chief Commissioner/Chief Commissioner.

2. In order to provide a quick and effective grievance redressal mechanism to applicants, the following instructions are being issued:

- i. Principal Chief Commissioner/Chief Commissioner of CGST Zones may publicize an email address on which the applicants can raise their grievances. Wide publicity may be given to this email id.
- ii. The applicants may send grievances containing ARN details, jurisdiction details (Centre/State) and issue in brief on that email address.
- iii. In case where grievance received pertains to State Jurisdiction, the office of Principal Chief Commissioner/Chief Commissioner shall forward the same to the concerned State jurisdiction and a copy endorsed to the GST Council Secretariat.
- iv. Principal Chief Commissioner/Chief Commissioner may ensure timely resolution of grievances received by them and intimate the applicants regarding the same. In case where queries raised by the officer are found to be proper, the applicants may be suitably advised.
- v. Principal Chief Commissioner/Chief Commissioner may submit a monthly report on the status of grievance redressal to DGGST who would compile the same and put up for perusal of the Board.

3. Difficulties, if any, in implementation of these instructions may be brought to the notice of the Board.

Yours faithfully,
Gaurav Singh
Commissioner (GST)

A.2 Instruction No. 05/2025-GST; dated 02.05.2025

To,

All the Principal Chief Commissioners / Chief Commissioners of the Central Tax

All the Principal Director Generals/Director Generals

Madam/Sir,

Subject: Timely production of records/information for audit reg.

Kind attention is invited to the Comptroller and Auditor General of India, Audit Report 7 of 2024, Department of Revenue (Indirect Taxes Goods and Services Tax), wherein the C&AG has pointed out the non production/ partial production of records to the C&AG Audit teams for carrying out their statutory duties. The issue of non production of records/information by the field formations to C&AG Audit teams has been raised by the office of C&AG in various Exit Conference meetings held with the Ministry on GST related matters.

2. Attention is also drawn to Article 149 of the Constitution of India, which empowers the C&AG to conduct audit of government accounts, public sector undertakings, and other entities funded or controlled by the Central or State governments. Therefore, it becomes sine qua non for the field formations to provide the records/ information available with them and/ or required to be maintained by the field formations.

3. In view of the above, you are requested to ensure that the officers under your jurisdiction are suitably sensitized/ instructed to expeditiously provide the records/ information available with them/ required to be maintained by them, to the C&AG audit team, as and when required.

4. The jurisdictional officers may also be directed that in cases where the documents sought by the audit team are available with the taxpayer, a letter may be sent to the concerned taxpayer requesting that they provide the documents expeditiously. Necessary follow ups may also be done, as and when required, so that the data requested by the C&AG Audit team is provided as soon as possible.

5. This issues with the approval of the Chairman, CBIC.

Yours faithfully,
(Gaurav Singh)
Commissioner (GST)
