



Instruction No. 05/2025-GST

F. No. CBIC-20015/2/2025-GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

Room No. 159-A,
North Block, New Delhi.
Dated 2nd May, 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)