

Instruction No. 04/2025-GST

F. No. CBIC- 20016/24/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board Indirect Taxes & Customs,
GST Policy Wing

New Delhi, dated 2nd May, 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)

Copy to:

1. Principal Director General of Goods and Services Tax, 5th Floor, MTNL Building, Bhikaji Cama Place, Delhi, 110066 w.r.t. para 2 (v) above.
2. Director General of Taxpayers Services, Central Revenue Building, Indraprastha Estate, New Delhi-110109 with a request to assist the Zones in giving publicity to the grievance redressal mechanism.
3. The Additional Secretary, GST Council Secretariat, Jeevan Bharti Building, Tower 2, 5th Floor New Delhi, 110001 for circulating the same to all States/ Union Territories with a request to consider creating a similar grievance redressal mechanism at their end.