

Instruction No. 04/2025-GST, issued by the Central Board of Indirect Taxes and Customs (CBIC) on **May 2, 2025**, establishes a structured grievance redressal mechanism for applicants facing issues during the Goods and Services Tax (**GST**) **registration process under Central jurisdiction**. This initiative aims to enhance transparency, accountability, and efficiency in handling GST registration applications.

Key Highlights of Instruction No. 04/2025-GST

1. Applicability

- The mechanism applies to applicants whose Application Reference Number (ARN) falls under Central jurisdiction and who encounter grievances such as:
 - Rejection of application without a proper speaking order.
 - No response within the prescribed processing time.
 - Application marked as "incomplete" without clear reasons.

2. Grievance Submission Process

- Each Central GST (CGST) Zone, led by the Principal Chief Commissioner/Chief Commissioner, is required to:
 - Publicize an official email address dedicated to receiving grievances.
 - Ensure wide publicity of this email ID through official channels.
- Applicants should submit their grievances via email, including:
 - Application Reference Number (ARN).
 - Jurisdiction details (Centre/State).
 - A brief description of the issue faced.

3. Handling of Grievances

- Upon receiving a grievance:
 - If the issue pertains to State jurisdiction, the CGST office will forward it to the appropriate State authority and copy the GST Council Secretariat.
 - If the query raised by the officer is found to be appropriate, the applicant will be advised accordingly.
 - If the query is deemed improper, corrective action will be taken, and the applicant will be informed

4. Monitoring and Reporting

- Each CGST Zone must:
 - Maintain records of grievances received and their resolution status.
 - Submit a monthly report on grievance redressal to the Directorate General of Goods and Services Tax (DGGST).
 - The DGGST will compile these reports and present a consolidated summary to the CBIC for review and further guidance.

5. Role of Supporting Authorities

- The Director General of Taxpayer Services is tasked with assisting CGST Zones in publicizing the grievance redressal mechanism.
- The GST Council Secretariat is requested to circulate this instruction to all States and Union Territories, encouraging them to consider establishing similar mechanisms for State jurisdictions.

6. Resolution of Implementation Challenges

- Any practical difficulties encountered in implementing these instructions should be promptly reported to the CBIC for timely resolution and to ensure smooth execution of the grievance redressal process.

Conclusion

Instruction No. 04/2025-GST represents a significant step towards enhancing the GST registration process by providing a formal avenue for applicants to address grievances. By instituting a transparent and accountable mechanism, the CBIC aims to reduce delays, prevent unjustified