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SERIES II No. 15

OFFICIAL GAZETTE GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-2/GST Instructions/2025-26/1569

Date: 09-Jul-2025

Ref.: Instruction No. 04/2025-GST dated 2nd May, 2025, issued by GST Policy Wing, Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, Government of India, New Delhi.

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

Instruction No. 03 of 2025-GST

Reference is invited to instruction No. 02 of 2025-GST dated 06.05.2025 issued by the Office of the Commissioner of Commercial Taxes, for processing of GST registration application. Any applicant whose Application Reference Number (ARN) has been assigned to State 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 Additional Commissioner of State Tax (HQ).

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

- (i) Additional Commissioner of State Tax (HQ) 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 Centre jurisdiction, the office of the Commissioner of Commercial Taxes shall forward the same to the concerned Centre jurisdiction and a copy endorsed to the GST Council Secretariat.
- (iv) Additional Commissioner of State Tax (HQ) may ensure timely resolution of grievances received 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) Additional Commissioner of State Taxes (HQ) may submit a monthly report on the status of grievance redressal to the Commissioner of State Tax.

3. Difficulty, if any, in implementation of this instruction may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji.

No. CCT/26-2/GST Instructions/2025-26/1570

Date: 09-Jul-2025

Ref.: Instruction No. 05/2025-GST dated 2nd May, 2025, issued by GST Policy Wing, Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, Government of India, New Delhi.

Sub.: Timely production of records/information for audit-reg.

Instruction No. 04 of 2025-GST

The GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Instruction.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the said instruction issued by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis*, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred instruction is attached herewith as Annexure.

Difficulty, if any, in implementation of this instruction may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji.

ANNEXURE

Instruction No. 05/2025-GST

F. No. CBIC-20015/2/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board Indirect Taxes & 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).