



भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance // राजस्व विभाग / Department of Revenue

केन्द्रीय कर के प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूरु अंचल

**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX,  
BENGALURU ZONE**

पी.बी.सं.5400, सी.आर.भवन, क्वीन्स रोड, बेंगलूरु-560001

**P.B.NO.5400, C.R. BUILDING, QUEEN'S ROAD, BENGALURU-560001**

**PUBLIC NOTICE No.01/2025**

दिनांक / Dated: 9<sup>th</sup> May 2025

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

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Attention of Applicants for new GST registration and all stake holders concerned, is invited to the issues being faced in obtaining the new GST registrations. In this connection, the following Grievance Redressal Mechanism is notified for timely and effective resolution of such issues being faced by the applicants of new GST Registrations, in the jurisdiction of Central tax, Bengaluru Zone.

2. It has been noticed that some applicants may be facing difficulties in getting the GST registration, mainly on account of nature of clarifications being sought by the officers with respect to the information submitted in the application **FORM GST REG-01**, with respect to proof of ownership of principal place of business, constitution of business, identity details of Authorised Signatory, owner, etc. and seeking of additional documents which may not be prescribed in the List of Documents appended to **FORM GST REG-01**. In this regard, the following guidelines have been issued with reference to the documents to be uploaded by the applicant for processing of applications:

**(A) Documents in respect of Principal Place of Business (PPOB):** An indicative list of documents is prescribed in FORM GST REG-01 for proof of Principal Place of Business.

**(i)** In case of **owned premises**, the list of documents includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill of the owner. **Any one of the documents** mentioned in the said list or any similar document such as water bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises should be submitted by the applicant.

**(ii-a)** In cases **where premises is rented**, the applicant is required to upload the valid Rent/Lease agreement along with **any one of the following documents**, to establish the ownership of the premise by the lessor *viz.* Property Tax receipt or Municipal Khata copy or copy of Electricity Bill or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the lessor.

**(ii-b)** In case where Rent/Lease Agreement is not registered, then agreement along

with any one of the documents mentioned in the above list and a copy of the identity proof of the lessor shall be uploaded. In case where Rent/Lease Agreement is registered, agreement along with any one of the documents mentioned in the above list is sufficient. However, in case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same along with the rent agreement should be furnished as a valid proof and no additional documents pertaining to the lessor is required.

**(iii) For premises not covered under (i),(ii) and (ii-b) above**, such as where the ownership of premises is with spouse, relative etc., a consent letter in plain paper by the concerned owner of the premises along with a copy of the identity proof of the person granting consent along with **any one of the documents** as mentioned in list of documents appended to **FORM GST REG-01** in support of ownership of the premises of the consenter shall be uploaded. The list includes the latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. Any one of these documents or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the person who has given consent is sufficient and no additional documents are required.

**(iv-a)** In respect of **shared premises**, where Rent/Lease agreement is available, the applicant may upload copy of the agreement along with any one of the documents relating to the ownership of the premises which includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. In cases where Rent/Lease Agreement is not registered, then agreement along with any one of the documents mentioned above and a copy of the identity proof of the lessor shall be uploaded. In case where Rent /Lease Agreement is registered, agreement along with any one of the documents mentioned in the above list is sufficient and no identity proof of the lessor is required.

**(iv-b)** In cases where Rent/Lease agreement is not available, the applicant may upload a consent letter in plain paper along with the identity proof of the person giving consent and any of the said documents in support of ownership of the premises by the person giving consent. In such cases, **any one of the documents** mentioned in the said list or similar document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the person giving consent is sufficient and no additional document is required for proof of ownership of the premises.

**(v)** In case of **rented/leased premises, where rent or lease agreement is not available**, an affidavit to that effect along with **any document** prescribed in the **FORM GST REG-01** in support of the possession of the premises of the applicant such as copy of Electricity Bill in the name of the applicant is sufficient. It may be noted that in such cases, the said affidavit is to be executed on non-judicial stamp paper of minimum value in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.

**(vi)** If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, necessary documents/certificates issued by the Government of India are required to be uploaded.

## **(B) Issues in respect of Constitution of Business:**

(i) In respect of constitution of business, where the applicant is one of the partners, Partnership Deed for the proof of constitution of business is required to be uploaded by the applicant. **No additional** document like Udhyam certificate, MSME certificate, shop establishment certificate, trade license etc. is required.

(ii) In cases, where the applicant is Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc., Registration Certificate/Proof of Constitution is required to be uploaded by the applicant.

3. Any GST Registration applicant in the State of Karnataka whose Application Reference Number (ARN) has been assigned to Central jurisdiction and who has a grievance with respect to any query raised in contravention of the above instructions, regarding grounds of rejection of application etc. may approach this office, for resolution of the grievance, as given below:

(i) The applicant may send the complaint/grievance on email, to [cgst-blr@gov.in](mailto:cgst-blr@gov.in), in the following format:

1.	<b>Name of entity</b>	
2.	<b>ARN</b>	
3.	<b>ARN Date</b>	
4.	<b>Jurisdiction ( Centre/State)</b>	
5.	<b>Issue in brief</b>	

(ii) The applicants may if they wish, visit/contact the GST Seva Kendra, Bengaluru Zone situated on 3<sup>rd</sup> Floor, C.R.Building Annex, Queens Road, Bangalore 560001.  
Phone: 080-22866812

4. This office will ensure timely resolution of the grievances received as mentioned above and intimate the applicant regarding the same. All applicants applying for GST registration are requested to utilize the above Grievance Redressal Mechanism.

5. This issues with the approval of the Competent Authority.

(श्रेयस के एम/ Shreyas K M)  
संयुक्त आयुक्त/Joint Commissioner  
प्र.मु.आ.का.का., बेंगलुरु /PCCO, BENGALURU

To,

1. All the Members of Grievance Redressal Committee
2. The Principal Commissioner/Commissioner, Bengaluru South, North, East, West and North-West, Belagavi, Mangaluru and Mysuru CGST Commissionerates, for giving wide publicity and circulating amongst all the Trade Associations falling under their jurisdiction. The Trade Associations may also be requested to bring this to the knowledge of their members.
3. The Commissioner (GST), GST Policy Wing, CBIC, New Delhi