

	<p>केंद्रीय शुल्क के प्रधान आयुक्त का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX हैदराबाद जीएसटीआयुक्तालय HYDERABAD GST COMMISSIONERATE जीएसटी भवन, एल बी स्टेडियम रोड, बशीर बाग, GST BHAVAN, L B STADIUMROAD, BASHEERBAGH, हैदराबाद-500 004 HYDERABAD-500004 Phone No.040-23241117 / 23240725 Fax No. 040-23299204 e-mail:cgst.hydcommr@gov.in</p>	 <p>भारतीय मानक ब्यूरो IS 15700 भारत: पयवर्दीन BUREAU OF INDIAN STANDARDS SQMS IS 15700 : 2005 Certified Commissionerate</p>
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TRADE FACILITY No.01 /2021–Central Tax

Sub: Advisory –Opting for Aadhaar authentication for grant of GST registration in the prevailing COVID 19 situation – Reg.

Notification No. 62/2020–Central Tax dt 20.08.2020 envisages **authentication of Aadhaar number** for certain specified categories of persons viz Individuals, Authorized signatories of all types of businesses, Managing and authorised partners of a partnership firm and Karta of a Hindu Undivided Family seeking new Registrations The change in Rules is implemented w.e.f. 21st Aug, 2020 for the persons applying for GST registration as Normal Taxpayer/Composition/Casual Taxable Person/Input Service Distributor (ISD)/SEZ Developer/SEZ Unit etc.)

2. Aadhaar authentication is the process of e-verifying the identity of Aadhaar holder as part of KYC mechanism to verify the authenticity, genuineness and existence of the applicant. The following steps must be followed to authenticate Aadhaar number for GST registration for all the authorised signatories mentioned on the application.

Step 1: Upon submission of the application for registration, the authentication link will be sent to the registered mobile number and email ID mentioned in the application.

Step 2: Click on the verification link. A window opens up where the user must enter the Aadhaar number and the OTP received on the mobile number linked with Aadhaar.

A confirmation message will be displayed upon successful authentication. The user can get authentication link once again anytime later by visiting the GST portal.

2.1 Application for registration which has been successfully Aadhaar authenticated and uploaded with all necessary documents, *if no query raised*, Registration shall be granted within **7working days** from the date of submission of application else deemed to have been approved.

What if Aadhaar authentication is failed or not opted for authentication:

3. Application for registration that is either not opted for authentication or failed authentication on the GST portal at the time of application for registration shall be automatically marked by the GST portal for Physical Verification by the proper officer of GST before granting of such registration so as to verify the genuineness of the applicant's existence and the Principal Place of Business (PPOB) and if found in order, the GST registration is granted in 30 days time from the date of generation of ARN.

3.1 The most probable reason for failure of Aadhaar authentication is that the applicant is using a different mobile number while opting for Aadhaar authentication at the time of applying for GST registration and the same is not registered/linked with applicant's Aadhaar number. In such cases, the applicant has to apply for updating the said mobile number by going to the nearest Aadhaar card enrolment centre. (For details, please visit website @ uidai@gov.in). In a span of 7 days, by way of a simple procedure, the new number gets linked to the Aadhaar ID. Thereafter, if the applicant opts for Aadhaar authentication when applying for GST registration, the authentication will be successful. CAs/GST practitioners who are assisting the applicants shall also follow this method to overcome issues of unsuccessful validations and thereby can avoid longer waiting time for GST registration.

Encouraging Aadhaar authentication in the prevailing COVID 19 situation:

4. As part of COVID appropriate behavior, we are restraining our officers from attending to physical verification of premises for the safety of officers and taxpayers for those cases wherein applicants did not opt for authentication or authentication has failed on the GST portal. In these circumstances, taxpayers are encouraged to opt for Aadhaar authentication while applying for GST registration. This is beneficial for the taxpayer as he is entitled for GST registration within 7 working days if he opts for Aadhaar authentication instead of waiting for a longer duration of 30 days to start business. Wherever the authentication has failed, the applicants shall attempt the procedure elaborated at para 3.1 and re-apply for GST registration and benefit from the same.

5. For any further details or clarifications, please contact, Superintendent, GST Seva Kendra, GST Bhavan, Basheerbagh, Hyderabad (Toll free no.: 1800 599 5399 / Landline No. 040-23230583 / Mobile No. 7901243022 / e-mail: cgst.hydcommtech@gov.in).

(Dr.D.PURUSHOTHAM)
PRINCIPAL COMMISSIONER

Copy submitted to

1. The Chief Commissioner, Customs & Central Tax, Hyderabad Zone.
2. The Principal Commissioner/Commissioner,
Secunderabad/ Medchal/ Ranga Reddy GST Commissionerate,
Audit-I / Audit-II / Appeals-I / Appeals-II Commissionerate.

Copy to:

1. The Federation of Telangana and Andhra Pradesh Chambers of Commerce and Industry, Federation House, 11-6- 841, Red Hills, Hyderabad – 500004 and other concerned Associations (through mail)
2. The Deputy/Assistant Commissioner of Central Tax,
Ameerpet/ Banjara Hills/ Charminar/ Begum Bazar/ Abids/
Mehadipatnam/ Himayatnagar and Falaknuma Divisions.
3. Notice Board.
4. The Webmaster, CCO to host on the GST, Hyderabad Zone website.
5. Master File.