

TAX INFO

Dated:24/12/2021

Latest update on GST Law: Information regarding **Notification 38/2021 dated 21.12.2021.**

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Rule 10B has been made effective from 01.01.2022 which mandates Aadhaar authentication of the registered persons (unless exempted) in the following cases:

1. For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2. For filing of refund application for refund of tax, interest, penalty, fees or any other amount in FORM RFD-01
3. For refund under rule 96 i.e. Refund of integrated tax paid on goods / services exported out of India

The Aadhaar authentication is mandatory for the above purposes for the Authorized Signatory as well as the following persons:

Type of Registered Person	Mandatory Aadhaar Authentication Of
Proprietorship firm	Proprietor
Partnership firm	Any Partner
Hindu undivided family	Karta
Company	Managing Director or any whole time Director
Association of persons or Body of individual	Any of the Members of the Managing Committee
Trust	Any Trustee in the Board of Trustees

In case Aadhaar number has not been assigned to any person mentioned above then, such person shall furnish the following identification documents but is required to undergo the authentication of Aadhaar number within thirty days of the allotment of the Aadhaar number:

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
(ii) Voter identity card; or
(iii) Passport; or
(iv) Driving license

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