

TAX INFO

Dated: 23.08.2020

Latest update on GST Law: Information regarding **Aadhaar Authentication** based on the **Notification 62/2020 dated 24.06.2020 and Advisory issued by GSTN.**

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Aadhaar Authentication

Persons require to undergo Aadhaar authentication:

1. The persons applying for GST registration as Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit etc, in Form GST REG 01.
2. Individuals, Authorised signatory of all types of businesses, Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration, can opt to undergo e-KYC authentication of their Aadhaar number.
3. Persons already registered on GST portal are not required to undergo Aadhaar authentication at this stage
4. Persons who are not resident /citizen of India are exempted from the Aadhaar authentication process

Process of Aadhaar Authentication:

Aadhaar authentication tab is introduced in Part-B of FORM GST REG-01 before Verification Tab. When you click on Aadhaar Authentication tab, a message is displayed

Would you like to opt for Aadhaar Authentication of Promoters/Partners, Authorised Signatories?

If you select 'Yes' the authentication **link will be shared on the mobile number and email-id** of the Promoters/Partners, Authorized Signatories.

Note: The Aadhaar Number required to be filled while filling the details of Promoter or Authorised Signatories has been disabled.

An e-mail would be received on your e-mail id with the content **“Hyperlink for Authentication of Aadhaar of the Applicant”** and the link for Aadhaar authentication is given in the mail received.

When you click on the link, **“DO YOUR E-KYC”** page is displayed. It shows two Options:

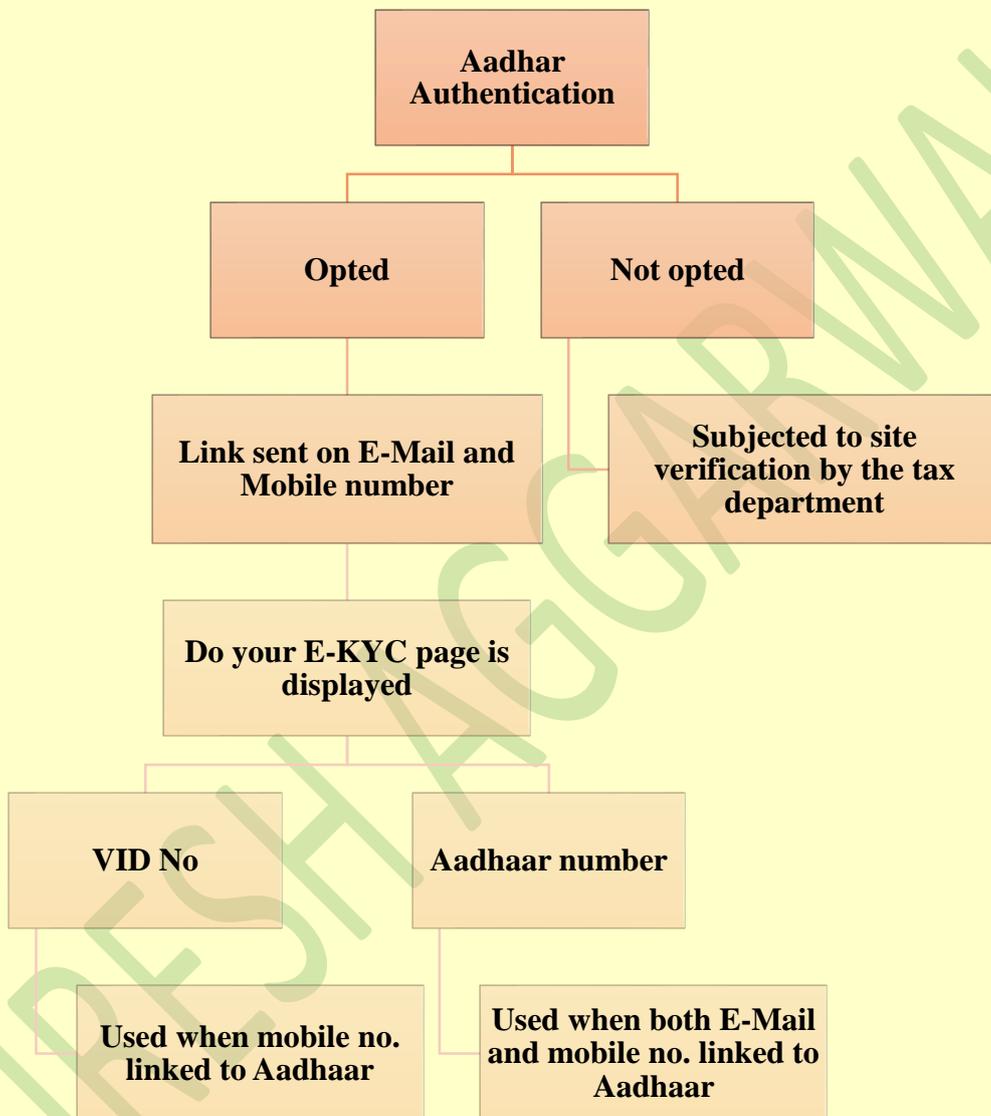
1. **VID number:** To be used when email id and mobile number is not linked with Aadhaar
2. **Aadhaar number:** To be used when you have both email id and mobile number registered while creating Aadhaar number.

VID number can be generated by visiting uidai.gov.in page.

1. Under Aadhaar services, Select Virtual ID Generator.
2. Enter 12-digit number and Captcha
3. Click on 'Send OTP'
4. If you have mobile number linked with Aadhaar, then Virtual id is sent on your registered mobile number.

Note: This option can only be availed when you have at least mobile number linked with Aadhaar.

Applicants, who, either do not provide Aadhaar, while applying for new registration or whose Aadhaar authentication fails in validation, would be subjected to site verification by the tax department. However, Tax authority based on other documents produced can grant registration subject to approval by the concerned Joint Commissioner.



After Aadhaar authentication ARN would be generated by the system and would be forwarded through mail to the applicant. This ARN can be seen on the GST Portal also.

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