

INDIRECT TAX

Biometric-based Aadhar authentication and physical verification of documents for GST registration

UPDATE NO. 52 OF 2022



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NOTIFICATION NO. 27/2022-CENTRAL TAX, DATED 26 DECEMBER 2022

- The amended Rule 8(4A) of the CGST Rules (*vide* Notification No. 26/2022-C.T. dated 26 December 2022) provides for biometric-based Aadhaar authentication along with verification of original copy of the documents uploaded with the registration application in GST REG-01 at the notified Facilitation Centres, for the purposes of GST registration. The requirement applies to persons opting for authentication of Aadhaar number and identified on the common portal, based on data analysis and risk parameters.
- However, the Central Government, *vide* Notification No. 27/2022-C.T. dated 26 December 2022, has exempted all the applicants except in State of Gujarat from the applicability of Rule 8(4A), exercising its powers under newly inserted sub-rule (4B) of Rule 8.



LKS COMMENTS

- Amendment has been made in Rule 9 also, providing for risk-based physical verification of applicants seeking GST registration. Amendments in Rule 8 and Rule 9 will help in tackling the menace of fake and fraudulent registrations. The intent of the notification is in consonance with the recommendations of the recently concluded 48th GST Council Meeting to curb fake and fraudulent registrations.
- The non-applicability of amended sub-rule (4A) on applicants other than in Gujarat, leads to uncertainty regarding the manner of authentication for such applicants for the purpose of grant of registration.

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