

Implementation of Recommendations of 53rd GST Council meeting

Biometric based Aadhar authentication for GST Registration on Pan India basis

- In order to PAN India roll out the Provisions of sub-rule (4A) of rule 8 of CGST Rules, 2017 as done by the Center vide Notification No. 04/2023 dated 31.03.2023 have been made applicable to all the States/ Union Territories for biometric authentication of Adhaar number and in-person verification of the applicant before grant of registration in cases identified on the basis of data analytics and risk parameters.
- Provisions for mandatory visit to GST Suvidha Kendra for photo- capturing and original document verification for those applicants who do not opt for biometric based Adhar authentication has been made applicable by inserting second proviso to sub-rule (4A) of rule 8 of CGST Rules, 2017 vide notification no. 12/2024 dated 10.07.2024.
- The original documents uploaded with the GST registration application in FORM GST REG-01 must be verified;
- Such verification must be done at a Facilitation Centre notified by the Commissioner;
- These provisions shall apply in all States and Union Territories w.e.f. 10.07.2024;

For more details, please refer to Notification No. 12/2024 – CT and Notification No. 13/2024 - CT both dated 10.07.2024