Change in Registration Procedure under GST

Any person opting to get registered under GST has to opt for Aadhar Authentication and date of submission of application will be date of such authentication and officer has to act upon the application within 3 working days. If person doesn't opts for Aadhar Authentication or whose Aadhar authentication fails in validation, than physical verification of his place of business will be done by proper officer & only after that registration number will be issued. **This new procedure of registration would be applicable for all the application filed after 21st August 2020** [N. No. 62/2020 – Central Tax, dated 20-08-2020]

Following procedure has been prescribed:

1. Aadhaar Authenticatiobn process has been introduced, for 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. Under this, 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. Applicants, who, either do not provide Aadhaar, while applying for new registration or whose Aadhar authentication fails in validation, would be subjected to site verification by the tax department. However, Tax authority based on the documents produced can grant registration;

4. **Timelines for grant of registration are:**

   ❖ In case of successful authentication of Aadhaar, registration will be deemed approved within 03 working days.
   ❖ If Aadhar authentication is not opted for or if authentication fails in validation and no SCN is issued within 21 days by tax official, registration will be deemed approved.

- ❖ Tax Officer can issue SCN within the period specified for grant of registration, like in cases of successful Aadhar authentication i.e. 03 working days, or in cases when taxpayer do not opt to provide Aadhaar or when Aadhar authentication fails i.e. 21 working days. Applicants can submit their reply within 07 working days from issue of SCN

5. **Important points while opting for Adhaar authentication is as follows:**

- ❖ Once registration application is submitted, an authentication link will be shared on GST registered mobile numbers and email ids mentioned in the GST application
- ❖ On clicking the verification link, a window for Aadhaar Authentication will open where they have enter Aadhaar Number and the OTP received by them on the mobile number linked with Aadhaar
- ❖ Taxpayer need to complete Aadhaar authentication of all Promoters/ Partners/ Authorized Signatories/ Karta etc. as mentioned in the application to avail this option
- ❖ Applicant can access the link again for authentication by navigating to *My Saved Applications > Aadhaar Authentication Status > RESEND VERIFICATION LINK*
- ❖ Persons already registered on GST portal are not required to undergo Aadhar authentication at this stage
- ❖ Persons who are not resident /citizen of India are exempted from the Aadhaar authentication process

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