

SKKA IDT ALERT

04/2022 DATED 07/01/2022

KEY HIGHLIGHTS:

1. In case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.

2. If no Aadhaar has been assigned to those who are required to undergo Aadhaar Authentication then such person must furnish following documents: Aadhaar enrollment ISD & Bank Passbook or Voter id or Passport or Driving License.

Such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number. (As per Rule 10B)

3. As per Section 25(6A), in case of failure to undergo Aadhaar Authentication, registration shall be deemed Invalid.

AADHAR AUTHENTICATION:

Aadhaar authentication is a process by which the Aadhaar number along with other biometric details of the Aadhaar holder are submitted to the Central Identities Data Repository (CIDR) for verifying the user for his desired action. The main purpose behind the Aadhaar Authentication under GST:

- To keep a check on the malpractices happening

IMPLEMENTATION:



• The council in the meeting held on 14-03-2020, agreed on the **operationalization** of Aadhaar authentication for new taxpayers.

• However, the implementation of the process was **postponed** amid lock-down caused by the coronavirus outbreak.

• With a gap, finally, the **implementation** process of the same facility has started from August 21, 2020.

Aadhaar authentication for new registration has been brought into the light to improve the smoothness of doing business for genuine businesses. (refer **Notification No 62/2020-CT dt 20.08.2020**).

In the 45th meeting of the GST Council, held on 17/9/21 certain measures had been undertaken for Streamlining compliances in GST i.e Aadhaar authentication of registration to be made mandatory for – **(a) Being eligible to file refund claim and (b) Application to revoke cancellation of registration.**

Rule 10B which was notified vide Notification No.35/2021 dated- Central Tax dated 24.9.21 but the date from which the provisions of this Rule will be made effective has been notified vide Notification No.38/2021- Central Tax dated 21/12/21.

Rule 10B of CGST Rules shall be inserted with effect from 1.1.22 which prescribes compulsory Aadhaar authentication for registered person (as specified in table below) in order to be eligible for following purposes:

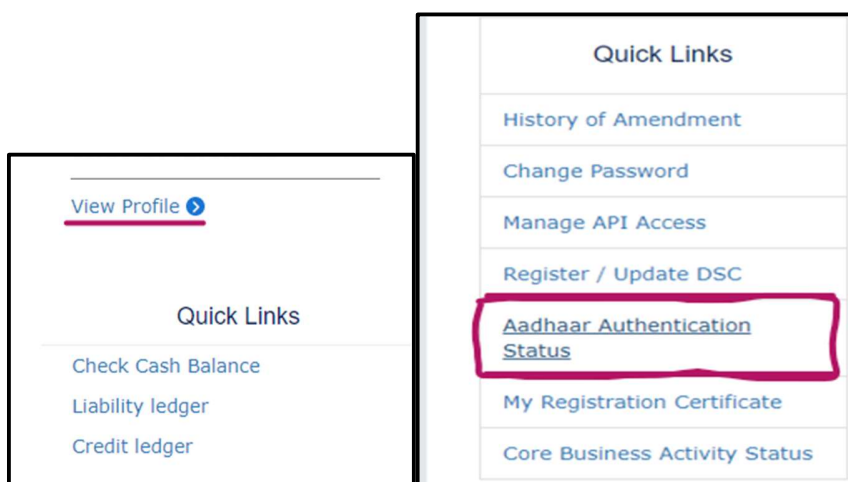
1. Filing of Revocation Application under Rule 23
2. Filing of Refund Application under Rule 89
3. Refund under Rule 96 on IGST paid exports

SPECIFIED PERSONS (As mentioned in Rule 10B):

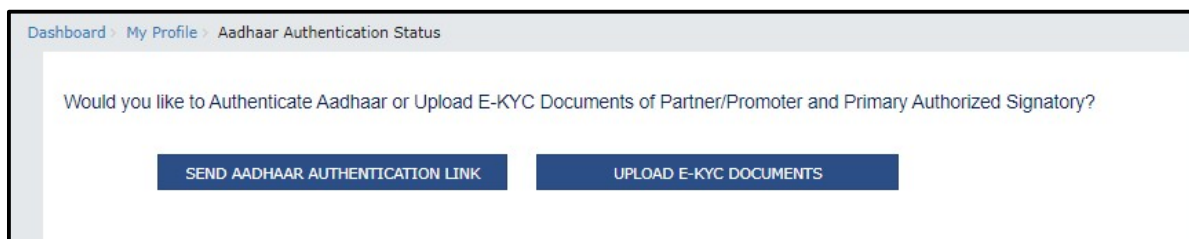
Proprietorship	Proprietor
Partnership	Partner
HUF	Karta
Company	Managing Director or Whole Time Director
AOP/BOI/Society	Managing Committee member
Trust	Trustee

Process of Aadhar Authentication for Existing Taxpayers:

Login to GST Portal with valid Credential i.e User ID & Password. Go to View Profile option and select Aadhar Authentication Status tab from Quick Links.



Two options will appear as shown below in screenshot:



First option needs to be selected:(For Aadhar Authentication)

SEND AADHAAR AUTHENTICATION LINK OR UPLOAD E-KYC DOCUMENTS

In case the taxpayer selects the option, **SEND AADHAAR AUTHENTICATION LINK**, the color of tab changes from blue to green and the Aadhaar Authentication Status page is displayed. The Aadhaar Authentication Status page displays the list of Promoters/ Partners and Primary Authorized Signatory. Select the Promoter/ Partner for Aadhaar authentication by selecting the check box in Select for Aadhaar Authentication column.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

[SEND AADHAAR AUTHENTICATION LINK](#) [UPLOAD E-KYC DOCUMENTS](#)

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
<input checked="" type="checkbox"/>	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Aadhaar Authn required
<input type="checkbox"/>	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	NA

[SEND VERIFICATION LINK](#)

Click the **SEND VERIFICATION LINK** to send link to the selected promoter/ partner. The link will simultaneously be sent to the Primary Authorized Signatory also.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

[SEND AADHAAR AUTHENTICATION LINK](#) [UPLOAD E-KYC DOCUMENTS](#)

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
<input checked="" type="checkbox"/>	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Aadhaar Authn required
<input checked="" type="checkbox"/>	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	Aadhaar Authn required

[SEND VERIFICATION LINK](#)

A pop-up message window is displayed stating the link has been shared on the GST registered Email and mobile number. Click **OK** to close the window.

Aadhaar Authentication Link Shared on the Email and Mobile Number registered with GST of the selected Promoter/Partner and Primary Authorized Signatory.

[OK](#)

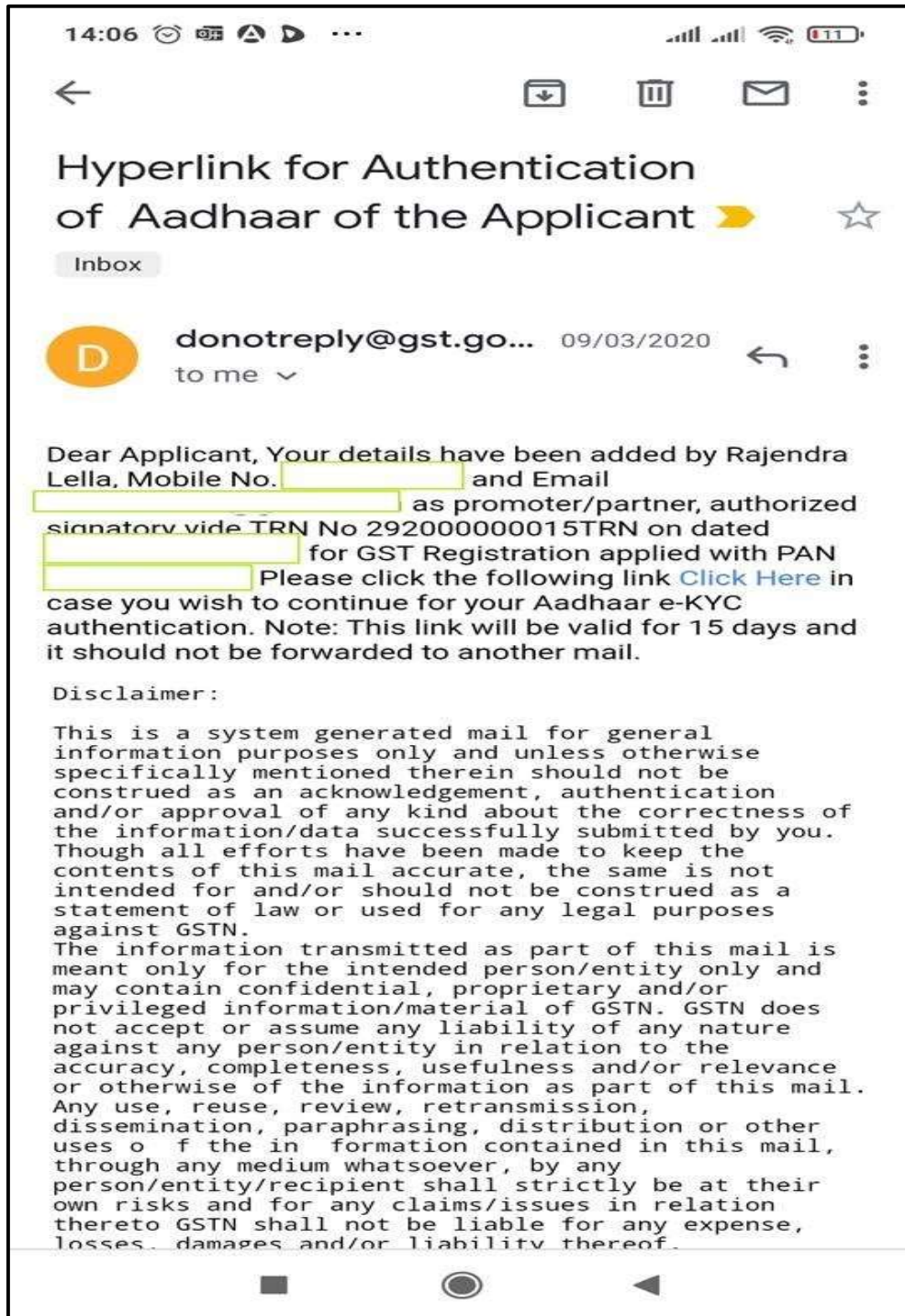
Note: The status gets changed to Pending for Aadhaar Authentication.

t for	ar	ntication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
<input checked="" type="checkbox"/>			Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Pending for Aadhaar Authentication
<input checked="" type="checkbox"/>			Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	Pending for Aadhaar Authentication

Once you have clicked on **SEND AADHAAR AUTHENTICATION LINK**, an authentication link will be shared on GST registered mobile number and e-mail IDs of the Promoters/ Partners and Authorized Signatories. Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application and is valid only for 15 days.

Click the authentication link received on GST registered mobile number and e-mails IDs of the Promoters/ Partners, Authorized Signatories. Select the **Consent for Authentication**. Enter your **VID** or **Aadhaar Number**

The screenshot below displays the authentication link received on GST registered E-mail Id of Promoters/ Partners, Authorized Signatories.



DO YOUR E-KYC

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।


☒ VID

☐ Aadhaar Number

Enter VID *

Enter VID

VALIDATE VID

DO YOUR E-KYC

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।


☐ VID

☒ Aadhaar Number

Enter Aadhaar Number *

Enter Aadhaar Number

VALIDATE AADHAAR NUMBER

Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the UIDAI and click the **VALIDATE OTP** button.

Note: You can request for Aadhaar OTP again only after 45 seconds has passed from the previous request of Aadhaar OTP.

DO YOUR E-KYC

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.

☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जाएगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।

☐ VID ☒ Aadhaar Number

Enter Aadhaar Number *

XXXXXXXXXXXX

VALIDATE AADHAAR NUMBER

OTP Sent Successfully!!

Enter OTP *

VALIDATE OTP

A success message is displayed when Aadhaar is successfully verified for e-KYC authentication. Click **OK**.



PLEASE NOTE:

- Until the authentication is completed, the taxpayer will receive three Email reminders for Aadhaar authentication on 5th, 10th, and 15th day from the date of generation of Aadhaar authentication link.
- Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application of the GST and is valid only for 15 days.
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- If Aadhaar authentication link is used once for authentication, same authentication link cannot be accessed again.

(b) In Case second Option **UPLOAD E-KYC DOCUMENTS** is selected

To upload E-KYC documents, click the **UPLOAD E-KYC DOCUMENTS** tab.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK **UPLOAD E-KYC DOCUMENTS**

Clicking the tab, turns the color of tab from blue to green and the details of both the Promoter/ Partner and Primary Authorized Signatory are displayed.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK **UPLOAD E-KYC DOCUMENTS**

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Documents Upload
<input checked="" type="checkbox"/>	Angad Jasbirsingh Arora	Yes	Yes	Yes	TA	Type of E-KYC Document <input type="text" value="Select"/> ⓘ File with PDF or JPEG format is only allowed. <input type="button" value="Choose File"/> No file chosen

UPLOAD DOCUMENTS

Click the **Type of E-KYC Document** drop-down list to select the type of document for E-KYC. The list of type of documents that can be attached is displayed. Select the document from the list that you wish to upload

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

[SEND AADHAAR AUTHENTICATION LINK](#) [UPLOAD E-KYC DOCUMENTS](#)

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Documents Upload
<input checked="" type="checkbox"/>	Angad Jasbirsingh Arora	Yes	Yes	Yes	TA	Type of E-KYC Document Select Aadhaar Enrolment Number Passport EPIC (Voter ID Card) KYC Form Certificate Issued by Competent authority Others


[UPLOAD DOCUMENTS](#)

Click the **UPLOAD DOCUMENTS** button.

Dashboard > My Profile > Aadhaar Authentication Status

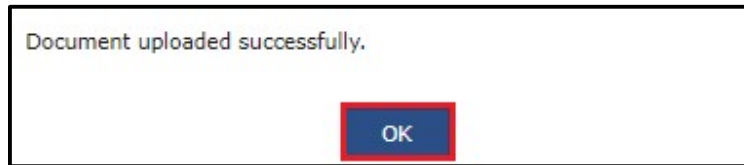
Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

[SEND AADHAAR AUTHENTICATION LINK](#) [UPLOAD E-KYC DOCUMENTS](#)

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Documents Upload
<input checked="" type="checkbox"/>	Angad Jasbirsingh Arora	Yes	Yes	Yes	TA	 Passport DELETE

[UPLOAD DOCUMENTS](#)

A confirmation message is displayed that documents have been uploaded successfully.

**PLEASE NOTE:**

- Once taxpayer has uploaded the documents by clicking on **UPLOAD DOCUMENTS**, an ARN will be generated for this and it will go to Tax Official dashboard. The Tax Official can either approve or reject the documents.
- If Tax Official approves the document, then taxpayer will be considered E-KYC Authenticated and not Aadhaar Authenticated.
- Thereafter if taxpayer himself wishes to authenticate Aadhaar subsequently, the taxpayer can do so by navigating to **MY PROFILE > AADHAAR AUTHENTICATION STATUS > SEND AADHAAR AUTHENTICATION LINK**. Taxpayer won't be able to upload documents again after they have been once approved by the Tax Official. However, taxpayer can view the document uploaded in Upload E-KYC Document column.
- Till the time Tax Official doesn't take any action on the ARN, taxpayer won't be able to upload documents again.

REMARKS: *The government has made Aadhaar authentication mandatory for taxpayers to be able to claim refunds, with the objective of preventing revenue leakage. The move will help in reducing cases of fraudulent refunds as only verified taxpayers will be able to obtain refunds now. The Central Board of Indirect Taxes and Customs (CBIC) has amended GST rules bringing in various anti-evasion measures, including disbursement of GST refunds only in the bank account, which is linked with same PAN on which Goods and Services Tax (GST) registration has been obtained. As the cases of frauds has taken an upsurge in recent times this one step of making Aadhaar authentication mandatory will help the officers to keep track of revenue loss.*

CONNECT WITH US



13/C, Balak Dutta Lane,

Near Ram Mandir, Kolkata- 700007, WB, INDIA

T | 033-7960-9924

E | info@skkassociates.com

W | www.skkassociates.com



ANKIT KANODIA & CO.
ADVOCATES

Advocate Ankit Kanodia

LLM, LLB, FCA, CS, B.Com(H), CIDT- ICAI

Indirect Tax Litigation & Consultancy

39A, Jorapukur Square Lane(Behind Girish Park),Room

205, Kolkata- 700006, WB, INDIA.

T | 098315 43580