

TAX INFO

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Latest update on GST Law: Information regarding **Central Goods and Services Tax (Tenth Amendment) Rules, 2020** based on the **Notification 62/2020 dated 20.08.2020**

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Central Goods and Services Tax (Tenth Amendment) Rules, 2020

As per **Sub-Rule (4A) of Rule 8 of CGST Rules, 2017** when an applicant makes an application for registration under GST he has to undergo authentication of Aadhaar number for grant of registration w.e.f. 01.04.2020. Now this sub-rule has been **substituted w.e.f 01.04.2020** which states:

From 21.08.2020, when an applicant opts for Aadhaar Authentication while submitting the Part-B of FORM GST REG-01, he shall undergo Aadhaar authentication and date of application in such cases is:

- a) Date of authentication of Aadhaar number
- b) 15 days from the submission of the application in Part-B of FORM GST REG-01.
whichever is earlier

Further Proviso to Rule 9(1) has been substituted which states:

If a person fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the registration shall be granted only after physical verification of the place of business in the presence of the said person. Proper officer may also carry out the verification of documents as he may deem fit along with the approval of an officer not below the rank of Joint Commissioner for the reasons to be recorded in writing.

Proviso is inserted in Rule 9(2) which states:

Where a person fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the notice in FORM GST REG-03 may be issued not later than twenty-one days from the date of submission of the application.

Rule 8(5) has been substituted which states:

If the proper officer fails to take any action, -

- (a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under subsection (6D) of section 25; or
- (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or
- (c) within a period of twenty-one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
- (d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”.

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