Aadhaar Authentication Under GST

Concise summary of the supplied article on Aadhaar Authentication, physical verification, timelines, existing registrants and exemptions.

Topic	Key point
New GST registration	Aadhaar Authentication or prescribed alternate identification is required; non-authentication can lead to physical verification.
15-day window	For applicants choosing Aadhaar Authentication, the source states a 15-day period after submission of Part B of Form GST REG-01.
Physical verification	May occur before or after registration, including for risk-flagged cases.
Existing taxpayers	Aadhaar Authentication can be required for specified activities such as revocation of cancellation and refund-related applications.
Exempt categories	The source lists non-citizens, government departments/establishments, local authorities, statutory bodies, PSUs and UIN applicants.

1. Legal Framework

The source explains that Aadhaar Authentication requirements were introduced into GST law through the Finance (No. 2) Act, 2019 and are linked principally to Section 25 of the CGST Act, 2017 and related CGST Rules. The article focuses on Sections 25(6A), 25(6B), 25(6C) and 25(6D), along with Rules 8(4A), 9, 10B and 25.

The stated purpose is to reduce potential revenue leakage and provide a mechanism for physical verification where Aadhaar-based authentication is not completed or where risk-based verification is required.

2. New GST Registration — Aadhaar Authentication

- The source states that Aadhaar Authentication for new GST registrations became mandatory from 21 August 2020.
- A new applicant must either undergo Aadhaar Authentication or furnish proof of possession of the Aadhaar number, subject to the applicable provisions.
- If Aadhaar is not available or authentication is not completed, physical verification of the principal place of business may be required.
- The persons identified in the source include individuals, HUF Kartas, managing/whole-time directors, partners, managing committee members, trustees, authorized representatives/signatories and other notified persons.

3. Procedure and Important Timelines

Stage	Timeline / requirement stated in the source
Aadhaar OTP authentication	Up to 15 days from submission of Part B of Form GST REG-01.
Normal officer verification after successful Aadhaar authentication	The source states verification within 7 days.
Aadhaar not completed / physical verification route	The source states a 30-day processing timeline in the relevant circumstances.
Deemed approval	Rule 9(5) is stated to provide deemed approval where the proper officer takes no action within the prescribed timeline.
Risk-based biometric verification	Applicants identified through data analytics/risk parameters may be directed to a designated Facilitation Centre for biometric-based verification.

4. Choosing “NO” for Aadhaar Authentication

According to the source, an applicant who chooses not to authenticate Aadhaar, or is unable to complete authentication, may receive registration only after physical verification of the principal place of business. The source also states that, from 11 February 2025, applicants in this route are subject to a prescribed verification process at a Facilitation Centre involving items such as photographs and original documents before the application is treated as complete.

Practical point: applicants should keep the principal business premises, original documents and supporting records ready when physical or biometric verification is required.

5. Existing GST Registrants

The source states that, from 1 January 2022, specified existing taxpayers may have to complete Aadhaar Authentication before certain GST activities. The examples listed are:

- Application to revoke cancellation of GST registration through Form GST REG-21.
- Claiming IGST refund on export of goods under Rule 96.
- Submitting a refund application in Form RFD-01.

6. Who Must Authenticate for Existing Registration?

Business constitution	Persons identified in the source
Proprietorship	Proprietor and Authorized Signatory
Partnership	Any partner and Authorized Signatory
HUF	Karta and Authorized Signatory
Company	Managing/Whole-time Director and Authorized Signatory
AOP/BOI/Society/Trust	Managing Committee members / trustees, as applicable, and Authorized Signatory

7. Alternative Documents When Aadhaar Is Not Assigned

The source states that where Aadhaar has not been assigned, the taxpayer may be required to provide an Aadhaar enrolment ID slip together with one of the following: a bank passbook with photograph, voter identity card, passport or driving licence. It also states that Aadhaar should be authenticated within 30 days of obtaining the Aadhaar number.

8. Physical Verification Under GST

- Failure to complete Aadhaar Authentication before registration.
- Choosing not to undergo Aadhaar Authentication.
- Risk-based selection by the GST Portal.
- Verification considered necessary with the required approval.
- Post-registration verification where the proper officer considers it necessary.

9. Before and After Registration

Before registration, the source states that physical verification can be used where Aadhaar authentication fails or is not selected, or where risk parameters or officer assessment require it. The verification report is stated to be filed in Form GST REG-30. The source distinguishes a normal 7-working-day route from a 30-day route where physical verification is undertaken in lieu of Aadhaar Authentication.

After registration, the source states that a proper officer may inspect the premises where post-registration verification is considered necessary, with the verification report uploaded in Form GST REG-30 within 15 working days from inspection. It also refers to CBIC Instruction No. 03/2023-GST for post-registration verification.

10. Persons Exempted from Aadhaar Authentication

- Non-citizens of India.
- Departments or establishments of the Central or State Governments.
- Local Authorities.
- Statutory Bodies.
- Public Sector Undertakings (PSUs).
- Persons applying for a Unique Identity Number (UIN).

11. Quick Compliance Checklist

■ Check whether Aadhaar Authentication is applicable to the applicant or existing taxpayer.

■ Keep Aadhaar-linked mobile/email access available for OTP authentication.

■ Complete the authentication within the applicable timeline stated in the source.

■ Keep original registration documents and business-premises proof ready for verification.

■ If selected for biometric verification, attend the designated Facilitation Centre with the required originals and verification requirements.

■ For existing registrants, complete Aadhaar formalities before specified refund, revocation or other portal-triggered activities.

12. Important Legal References Mentioned in the Source

- Sections 25(6A), 25(6B), 25(6C) and 25(6D) of the CGST Act, 2017.
- Rules 8(4A), 9, 10B and 25 of the CGST Rules, 2017.
- Notification No. 62/2020-Central Tax dated 20-08-2020.
- Notifications Nos. 18/2020 and 19/2020-Central Tax dated 23-03-2020.
- Notification No. 27/2022-Central Tax dated 26-12-2022.
- Notification No. 13/2024-Central Tax dated 10-07-2024.
- Notification No. 09/2025-Central Tax dated 11-02-2025.
- Notification No. 38/2021-Central Tax dated 21-12-2021.
- Notification No. 03/2021-Central Tax dated 23-02-2021.
- Instruction No. 03/2023-GST dated 14-06-2023.
- Circular No. 1/1/2017-GST dated 26-06-2017.
- Circular No. 223/17/2024-GST dated 10-07-2024.

Important Note

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