FAQs_Aadhaar Authentication

Aadhaar Authentication - Selection as Yes

1. I have opted "Yes" for Aadhaar authentication while registering on the GST Portal. What will happen next?

Once you have opted "Yes" for Aadhaar authentication while registering on the GST Portal and registration application is submitted, an authentication link will be shared on mobile numbers and e-mail IDs of the Primary Authorized Signatory ('PAS') and the Promoter/ Partner selected in the registration application.

Note: Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication. It is essential that at least one of these i.e. mobile number or E-mail ID, is linked with your Aadhar for you to successfully receive OTP.

2. What are the benefits I get, if I have opted" Yes" for Aadhaar authentication while registering on the GST Portal?

If you have opted "Yes" for Aadhaar authentication, while registering on the GST Portal and your Aadhaar authentication has been successfully validated, your application will be deemed approved within 3 Working days. The registration application submitted by you will not be marked for mandatory site visit.

If Tax Official raises SCN within 3 working days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action in 7 working days, then application will get deemed approved after 7 working days.

3. What will happen, in case, I have opted "Yes" for Aadhaar authentication while registering on the GST Portal and my Aadhaar details have not been successfully verified?

In case, you have opted "Yes" for Aadhaar authentication, while registering on the GST Portal and your Aadhaar details have not been successfully verified, your Registration application will not be deemed approved, within 3 Working days. Your Registration application will be marked for mandatory site visit and approval thereafter by the Tax Official. Registration application will get deemed approved after 21 calendar days, if Tax Official doesn't take any action.

If Tax Official raises SCN within 21 calendar days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action in 7 working days, then application will get deemed approved after 7 working days.

4. Within how much time I need to verify my Aadhaar details after submission of registration application?

You need to verify your Aadhaar details within 15 days of the generation of the TRN.

5. What will happen in case Aadhaar details are not verified within 15 days of the generation of the TRN?

In case, your Aadhaar details are not verified within 15 days of the generation of the TRN, an ARN for Registration Application will be generated and your Registration application will be marked for mandatory site visit and approval thereafter by the Tax Official.

Aadhaar Authentication - Selection as No

6. What will happen, in case, I have opted "No" for Aadhaar authentication while registering on the GST Portal?

In case, you have opted "No" for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 3 Working days. Registration will be marked for mandatory site visit and approval thereafter by the Tax Official. Registration application will get deemed approved after 21 calendar days, if Tax Official doesn't take any action.

If Tax Official raises SCN within 21 calendar days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action within 7 working days, then application will get deemed approved after 7 working days.

7. Can I complete Aadhaar authentication of all Promoters/ Partners and Authorized Signatories, if I am already registered on the GST Portal?

This functionality is not available at present but you will be able to complete Aadhaar authentication of all Promoters/ Partners and Authorized Signatories, once this functionality is rolled out.

Aadhaar Authentication - Exclusion and Inclusion

8. Is it mandatory for every authorized signatory, promoter or partner to get Aadhaar authenticated for a new GST Registration?

No, it is not mandatory for every authorized signatory, promoter or partner to get Aadhaar authenticated for a new GST Registration. Aadhaar authentication is based on constitution of business (COB). The following table explains and lists the Aadhaar authentication for different constitution of business:

S.No.	Type of Taxpayer	Constitution of Business	Nature of Person	Aadhaar Authentication Required
1	Regular Tax Payer (Including Casual, SEZ, ISD) and Composition Taxpayer	Proprietorship Concern	Proprietor	Yes (1 Proprietor + Primary Authorized Signatory)
			Authorized Signatory	
		Partnership Firm	Partners	Yes (1 Partner + Primary Authorized Signatory)
			Authorized Signatory	
		HUF	Karta	Yes (1 Karta + Primary Authorized Signatory)
			Authorized Signatory	
		Company (Public, Private, Unlimited)	Authorized Signatory	Yes (Primary Authorized Signatory)
			Directors	
		Company (Foreign Limited)	Authorized Signatory	Yes (Primary Authorized Signatory)
			Authorized Person in charge in India	

		Limited Liability Partnership	Designated Partners	
			Authorized Signatory	Yes (Primary Authorized Signatory)
		Society/Club/Trust/Association of Person	Members of Managing Committee	
			Authorized Signatory	Yes (Primary Authorized Signatory)
		Other	Person in Charge	
			Authorized Signatory	Yes (Primary Authorized Signatory)

9. Is there any type of constitution of business that is excluded from Aadhaar authentication and for which authentication is not required?

Yes, for the following types of constitution of business Aadhaar authentication is excluded and is not required.
• Government Department
• Public Sector Undertaking
• Local Authority
• Statutory Body

10. Where can a Taxpayer select a Primary Authorized Signatory (PAS) and Promoter/ Partner required for Aadhar authentication?

PAS is auto selected in the Aadhaar Authentication tab. The Taxpayer needs to select a Promoter/ Partner from the list available.

11. If there is a single Promoter/ Partner and the same person is PAS also, then in that case how will the (1PAS + 1 Promotor/Partner) rule be implemented?

If there is a single Promoter/ Partner listed in the Aadhar Authentication tab and the same person is PAS also, then in that case the single person will be in the table and will be auto selected and non-editable. The Taxpayer is not expected to make any changes in the selection.

12. Though the Aadhar Authentication will be considered for only 1 PAS and 1 Promoter/ Partner but if there exist more persons in the list, will there be any notification/ authentication link sent to the remaining persons?

No, the authentication link will be sent only to those persons that are selected by the Taxpayer for Aadhar Authentication and the status for others will be shown as NA always in the Aadhar Authentication tab.

13. How and where can I select the option to get Aadhar authentication done for PAS and promoter/ partner selected?

You can select the Yes option on the Aadhaar authentication tab to opt for Aadhaar authentication of details of promoters/ partners or PAS added by you.

E-KYC Requirements

14. If a Taxpayer selects No option for Aadhar authentication of details of promoter/ partner and PAS selected, in that case will the application still be submitted for registration?

If a Taxpayer selects No option for Aadhar authentication of details of promoter/ partner and PAS selected, then the application will be marked for Site visit mandatorily. Also, the Taxpayer would need to upload the E-KYC documents for Primary Authorized signatory and 1 Promotor/Partner to proceed further.

15. If selected No, would the Taxpayer need to upload E-KYC documents for all the persons listed in the Aadhaar Authentication tab?

No, if the Taxpayer selects No for Aadhar Authentication, then the E-KYC documents could be uploaded only for PAS and one promoter/ partner which the Taxpayer can select from the list available.

16. Which all documents can be uploaded for E-KYC and in which format?

The Taxpayer can select any of the following documents for E-KYC:
• Aadhaar Enrolment Number
• Passport
• EPIC (Voter ID Card)
• KYC Form
• Certificate Issued by Competent authority
• Others
The document type should be PDF or JPEG. The maximum size for upload is 2 MB.

Status of Aadhaar Authentication

17. Where can a Taxpayer check the status of Aadhaar Authentication of PAS and promoter/ partner?

A link "Aadhaar Authentication Status" is visible on the My Saved Applications page to check the status of Aadhaar authentication.
Clicking the link displays the screen where Yes or No option was selected for Aadhaar Authentication of PAS and promoter/ partner. The Resend Verification Link is displayed in case status is shown as "Aadhaar Authentication Required" for any of the persons selected.

Aadhaar Authentication Link

18. While using authentication link for Aadhaar authentication, where will I receive the OTP?

You will receive common OTP on mobile number and E-mail ID linked with your Aadhaar on UIDAI Portal for its authentication.

Note: You will receive authentication link for Aadhaar on mobile number and e-mails IDs of the selected Promoters/ Partners or Primary Authorized Signatories, as mentioned in the registration application.

19. I have completed my Aadhaar authentication and Aadhaar authentication is unsuccessful for e-KYC. Can I access the same authentication link for completing Aadhaar authentication?

Once Aadhaar authentication (success or failure) process is complete, you cannot access the same authentication link again.

In case you do not receive OTP or are unable to complete the Aadhaar authentication for any reason, the link will not expire and you can access it by navigating to **My Saved Applications** > **Aadhaar Authentication Status** > **RESEND VERIFICATION LINK,** to resend the authentication link to registered mobile number and e-mails IDs of the Promoters/ Partners or Authorized Signatories.

20. I have opted "Yes" for Aadhaar authentication while registering on the GST Portal and Aadhaar authentication is unsuccessful for e-KYC. From where can I resend the authentication link?

Navigate to **My Saved Applications** > **Aadhaar Authentication Status** > **RESEND VERIFICATION LINK,** to resend the authentication link to mobile number and e-mails IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application. You need to verify your Aadhaar details within 15 days of the generation of the TRN.

In case, you have opted "Yes" for Aadhaar authentication, while registering on the GST Portal and your Aadhaar details have not been successfully verified, your Registration application will not be deemed approved, within 3 Working days. Your Registration application will be marked for mandatory site visit and approval thereafter by the Tax Official.