

ADVISORY: ENHANCEMENTS IN BIOMETRIC FUNCTIONALITY - ALLOWING DIRECTORS TO OPT FOR BIOMETRIC AUTHENTICATION IN THEIR HOME STATE

As per the latest development, GST registration applicants who opt for Aadhaar authentication are required to undergo the process either through OTP verification or Biometric Authentication at a designated GST Suvidha Kendra (GSK), based on system-driven data analysis. To facilitate a seamless process, a slot booking facility is provided and a link is shared by intimation email to the applicant.

As per the existing system, applicants opting for Biometric Authentication must visit the designated GSK mapped to their jurisdiction. However, an additional facility is introduced allowing certain Promoters/Directors to complete their Biometric Authentication at any GSK in their Home State.

This facility applies to individuals listed in the Promoter/ Partner tab for the following types of businesses:

- Public Limited Company
- Private Limited Company
- Unlimited Company
- Foreign Company

Under this enhancement, such Promoters/Directors can now choose any available GSK within their Home State in India (as per REG-01) for Biometric Authentication.

Key points:

1. Eligible Promoters/Directors will be given the option to select any GSK in their Home State through this email.
2. The selection of a GSK in the Home State is a one-time facility and cannot be changed once selected.
3. This facility is currently available in 33 States/UTs where Biometric Authentication has been enabled.
4. The Promoter/Director will receive an email confirmation, along with a new slot booking link upon selection of a Home-State GSK.
5. If the Promoter/Director and the Primary Authorized Signatory (PAS) are the same person, the Home-State GSK selection option will not be available. The PAS must visit the designated jurisdictional GSK for the required process, including document verification.
6. Opting for Biometric Authentication at a GSK in the home state is not mandatory. Promoters/Directors can visit their designated jurisdictional GSK if preferred.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/587>

ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF UTTAR PRADESH

This advisory outline key updates regarding the GST registration process in Uttar Pradesh. Please take note of the following:

1. **Amendment to Rule 8 of CGST Rules, 2017:** GST applicants may now be identified on the common portal based on data analysis and risk parameters, requiring biometric-based Aadhaar authentication, a photograph, and verification of original documents uploaded with the application.
2. **Implementation in Uttar Pradesh:** This functionality, developed by GSTN, was implemented in Uttar Pradesh on March 15th, 2025.
3. **Authentication and Document Verification Process:** Upon submission of Form GST REG-01, applicants will receive an e-mail with one of the following links:
 - OTP-based Aadhaar Authentication – Applicants can proceed with Aadhaar authentication as per the existing process.
 - Appointment Booking for Biometric Authentication – Applicants must visit a designated GST Suvidha Kendra (GSK) for biometric Aadhaar authentication and document verification, as per the details provided in the e-mail.
4. **Appointment Booking:** Applicants receiving the appointment booking link must schedule a visit to the designated GSK using the provided e-mail link. This feature is now available for applicants in Uttar Pradesh.
5. **Confirmation and visit to GSK:** After booking an appointment, applicants will receive a confirmation e-mail. They must visit the designated GSK at the scheduled time and carry the following:
 - A copy (hard/soft) of the appointment confirmation e-mail.
 - Jurisdiction details as mentioned in the intimation e-mail.
 - Original Aadhaar Card and PAN Card.
 - Original versions of documents uploaded with the application, as specified in the intimation e-mail.
6. **Completion of Biometric Authentication:** The biometric authentication and document verification will be conducted at the GSK for all the required individuals as per the GST application Form GST REG-01.



7. **Timeframe for Biometric Authentication:** Applicants must complete biometric verification within the timeframe specified in the intimation e-mail. ARNs will be generated only after successful biometric authentication and document verification.
8. **GSK Operating Hours:** GSKs will function as per the operational guidelines set by the state administration.

Source: <https://services.gst.gov.in/services/advisoryandrelases/read/588>

ISSUE IN FILING APPLICATIONS (SPL 01/SPL 02) UNDER WAIVER SCHEME

Taxpayers have faced difficulties while filing the waiver applications in form SPL 01/SPL 02. Following are the issues which were faced by the applicants:

- Order number is not available in dropdown for selection in SPL 02.
 - Order details are not getting auto populated after selection of a particular order in SPL 02.
 - Payment details are not getting auto populated in Table 4 of SPL 02.
 - After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, taxpayer is not able to adjust the amount paid through DRC 03, against the same demand order, using DRC 03A.
5. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.
- As per Rule 164(6) of CGST Rules, 2017, the taxpayers have to file waiver applications within a period of three months from the notified date. Therefore, the taxpayers can file waiver applications in SPL 01/02 till 30.06.2025.
- Further, as per Notification 21/2024-CT dated 8.10.2024, the due date for **payment of tax** payable for availing waiver scheme is 31.03.2025. Therefore, the taxpayers are advised to pay the requisite amount within due date using "Payment Towards Demand" functionality in GST portal.
- In case of any difficulty the taxpayers can make a Voluntary Payment using Form DRC-03 under category 'Others'. After completing the payment, they can submit the Form DRC-03A to link the payment made in DRC-03 with the relevant demand order.
- In case the payment details are not auto populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is Login>> Services>> Ledgers>> Electronic Liability Register

Source: <https://services.gst.gov.in/services/advisoryandrelases/read/589>