



THE INSTITUTE OF
Company Secretaries of India
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

Goods & Services Tax

Educational Series

PD: GST:499

Date: 24th February, 2021

Notification no. 03/2021 – Central Tax dated 23rd February, 2021

In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017, the Central Government hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said act pertaining to Aadhar Authentication shall not apply to a person who is:-

- a. not a citizen of India; or
- b. a Department or establishment of the Central Government or State Government; or
- c. a local authority; or
- d. a statutory body; or
- e. a Public Sector Undertaking; or
- f. a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-central-tax-english-2021.pdf>

Disclaimer: This document developed for academic purposes only, is based on the information available in public domain. The Institute of Company Secretaries of India shall not be responsible for any loss or damage caused due to any action taken on the basis of information contained in this document. Any person wishing to act on the basis of the information contained in this document should do so only after cross checking with the original source.

Previous issues of Educational Series are available at <https://www.icsi.edu/GSTEducationalSeries.aspx>