

/1183670/2023



Office of the Principal Additional Director General of Systems & Data Management
 प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय के प्रमुख अतिरिक्त महानिदेशक का कार्यालय
 GST and Central Excise, GST Bhavan,
 जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन
 No. 26/1, Mahathma Gandhi Road, Nungambakkam, Chennai -34
 26/1 महात्मा गाँधी रोड, नुंगंबकम, चेन्नई-34

C.No: DGSYS/APP/CZU/RGMO/1/2020-ADD/ JD-III

Date: -05-2023

Registration Advisory no. 23/2023

Sub: New functionality to view Aadhaar authentication status, to view/download e-KYC documents for new registration applications and to upload e-KYC documents in PV report-reg.

As per section 25 of the CGST Act, 2017, for new registration applications, GSTN has introduced the mandate of **Aadhaar authentication** for all Constitutions of Business (CoB) like proprietorship, partnership, limited company, etc., except for four CoBs viz. Government Department, Public Sector Undertaking, Local Authority and Statutory Body. The applicants of new registration are required to authenticate Aadhaar in (1+1) form i.e., any one key person among the proprietors/partners/promoters and the primary authorised signatory among the signatories. A new registration application and subsequently the GSTIN (on approval of the application) is considered as Aadhaar authenticated only if Aadhaar authentications of both, one proprietor/partner/promoter and the primary authorised signatory, in case these are different persons, are completed successfully on the GST portal while filing the new registration application. In case where a proprietor/partner/promoter is also the primary authorised signatory, Aadhaar authentication of the one person is sufficient. Further, GSTN has enabled the applicants to **upload E-KYC documents** as an alternative and viable means of identification when the Aadhaar authentication is not or could not be successfully completed.

2. These changes are now integrated in the CBIC-ACES-GST application and are deployed to production. (Screenshots enclosed)

3. Accordingly, CPC officers and tax officers initiating PV or submitting PV report can now view the Aadhaar authentication status of the applicant (screenshot nos. 1.1, 1.2, 2.1 and 2.2) and view/download the E-KYC documents submitted, if any, (screenshot nos. 1.3, 1.4) in the 'Partners Details' and 'Signatory' tabs of the new registration application. Tax officers can do the same in the REG-01 form after the application is approved and jurisdiction is assigned. CPC officers can now raise e-KYC related queries (screenshot nos. 10.2 and 10.3) under a new section name 'E-KYC Documents' (screenshot no. 10.1) under 'Authorised signatory' and 'Promoters/Partners' tab names (screenshot no. 10).

/1183670/2023

4. Further, a new functionality is introduced, as an optional one, in 'Document' tab of form REG-30 (PV report) using which tax officers carrying out physical verification (PV officer, in short) can upload multiple e-KYC documents of the proprietors/partners/promoters and the primary authorised signatory in .jpeg, .jpg and .pdf formats of up to 1 MB each (screenshot no. 3) for perusal by CPC officers. In this functionality, PV officer can select proprietor/partner/promoter or primary authorised signatory under 'Partner/Signatory' column (screenshot no. 4) and the type of e-KYC document to be uploaded under 'E-KYC Document' column (screenshot no. 5). If there are multiple partners/promoters, PV officer can select a name in the drop down under 'Name of the person' column for which e-KYC document is to be uploaded in the 'Document' column by clicking in 'Choose file'. Once all the 4 columns are filled, officer needs to click on the 'Add' button to add the record to the PV report (screenshot nos. 6 and 7). Without adding, the record will not form a part of the PV report. All the four columns would be mandatory to add a record successfully. Officer can add multiple records. Officer can delete any added record or clear an ongoing record by clicking on the 'delete' icon (screenshot nos. 8 and 9). No change can be done after the submission of the PV report.

5. The vendor (Wipro) is required to rectify the defects/errors/bugs, noticed if any, in the functionality after its deployment to production. It is therefore requested that this advisory may be circulated among all the concerned officers for their guidance, and issues, if any, in performance of the functionality may immediately be reported to cbicmitra.helpdesk@icegate.gov.in for necessary resolution. Copy of the communication with ticket details and error screenshots may also be forwarded to this office at reg.dgschennai@icegate.gov.in for further follow up.

s.k.v.  15/12/23.

S.K. VIMALANATHAN

Pr. Additional Director General

To

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. All the Pr. Commissioners/Commissioners of GST.
5. The Pr. ADGs/ADGs of Systems, New Delhi/ Bengaluru / Kolkata.

Copy submitted to.

The Pr. Director General, Systems & Data Management, New Delhi for information

I/1183670/2023

Screenshots

1) Aadhaar and e-KYC details in 'Partners Details' tab in REG-01 application:

1.1) Scenario 1: When Aadhaar authentication is opted for but is not successful and no e-KYC document is uploaded:

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test1309 Designation: Assistant Commissioner SSO ID: 27600912 EXECUTIVE SETUP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 [See Rule 6]
Application for Registration More...

State/UT - Tamil Nadu District - Villupuram

ARN: AA3303230000637 ARN Date: 15-03-2023 Registration Type: Application for New Registration Registration Status: Pending for Approval View Details

Opted for Aadhaar Verification: Yes Mandatory Physical Verification: Yes

Registration Details Existing Registrations Principal Place of Business Bank Accounts Goods & Services Additional Place of Business **Partners Details** Signatory Others

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Sl. No.	Name			Name of Father			Date of Birth	Gender	Designation/Status	Documents	Key Person	Aadhaar Status	Aadhaar Enrollment Number	eKYC Doc	View Contact
1.	First Name	Middle Name	Last Name	First Name	Middle Name	Last Name									
1	Gaurav		Samantaray	Gaurav		Samantaray	28-09-1989	Male	Director		<input checked="" type="checkbox"/>	Unsuccessful	NA	NA	

Showing: 1 - 1 of 1 Records Page: 1 of 1

Previous NEXT

Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_Testing_Environment [Hide/Unhide/Logout]

1.2) Scenario 2: When Aadhaar authentication is opted for and is successful, and e-KYC document is not required:

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test1347 Designation: Commissioner SSO ID: 27001952 EXECUTIVE SETUP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 [See Rule 6]
Application for Registration More...

State/UT - Tamil Nadu District - Villupuram

ARN: AA330323000055Y ARN Date: 15-03-2023 Registration Type: Application for New Registration Registration Status: Pending for Approval View Details

Opted for Aadhaar Verification: Yes Mandatory Physical Verification: No

Registration Details Existing Registrations Principal Place of Business Bank Accounts Goods & Services Additional Place of Business **Partners Details** Signatory Others

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Sl. No.	Name			Name of Father			Date of Birth	Gender	Designation/Status	Documents	Key Person	Aadhaar Status	Aadhaar Enrollment Number	eKYC Doc	View Contact
1.	First Name	Middle Name	Last Name	First Name	Middle Name	Last Name									
1	Gaurav		Samantaray	ega		gwe	28-09-1989	Male	Director		<input checked="" type="checkbox"/>	Verified	NA	NA	

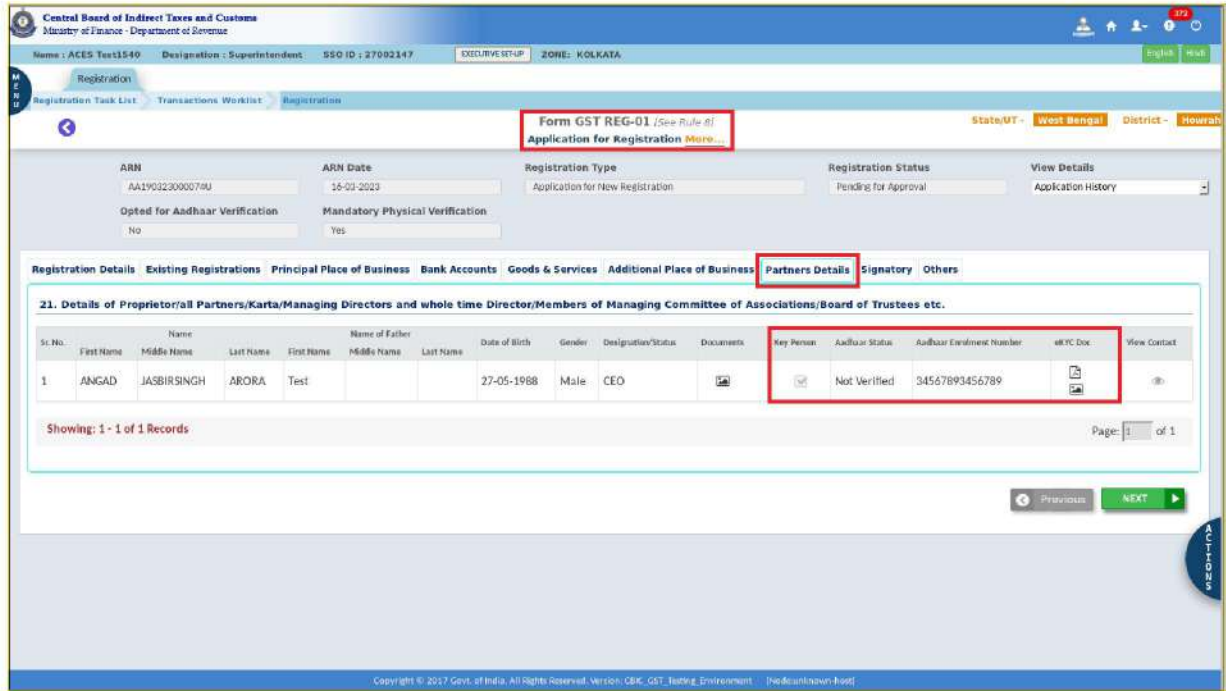
Showing: 1 - 1 of 1 Records Page: 1 of 1

Previous NEXT

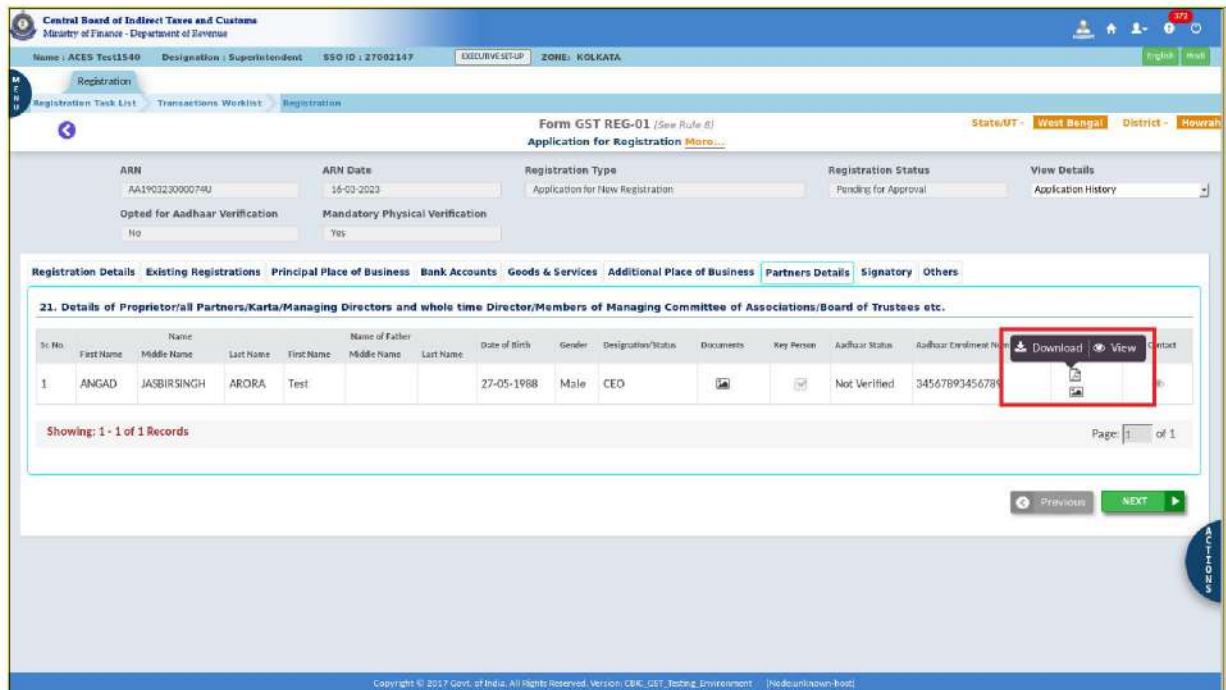
Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_Testing_Environment [Hide/Unhide/Logout]

I/1183670/2023

1.3) Scenario 3: When Aadhaar authentication is not opted for and e-KYC documents are submitted along with Aadhaar enrolment number:



1.4) e-KYC documents can be viewed and downloaded:



I/1183670/2023

2) Aadhaar and e-KYC details in 'Signatory' tab in REG-01 application:

2.1) Scenario 1: When Aadhaar authentication is opted for but is not successful and no e-KYC document is uploaded:

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test309 Designation: Assistant Commissioner SSO ID: 27009912 EXECUTIVE SET-UP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 (See Rule 6)
Application for Registration [More...](#)

State/UT: Tamil Nadu District: Villupuram

ARN: AA3002230000637 ARN Date: 15-03-2023 Registration Type: Application for New Registration Registration Status: Pending for Approval View Details: Application History

Opted for Aadhaar Verification: Yes Mandatory Physical Verification: Yes

Registration Details Existing Registrations Principal Place of Business Bank Accounts Goods & Services Additional Place of Business Partners Details **Signatory** Others

22. Details of Authorized Signatory

Sr. No.	Name			Name of Father			Date of Birth	Gender	Designation/Status	Documents	Primary Authorized Signatory	Aadhaar Status	Aadhaar Enrolment Number	eKYC Doc	View Contact
	First Name	Middle Name	Last Name	First Name	Middle Name	Last Name									
1	Gaurav		Samantaray	Gaurav		Samantaray	28-09-1989	Male	Director			Unsuccessful	NA	NA	

Showing: 1 - 1 of 1 Records Page: 1 of 1

Previous NEXT

Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_Testing_Environment [NoDownload.html]

2.2) Scenario 2: When Aadhaar authentication is opted for and is successful, and e-KYC document is not required:

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test1347 Designation: Commissioner SSO ID: 27901992 EXECUTIVE SET-UP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 (See Rule 6)
Application for Registration [More...](#)

State/UT: Tamil Nadu District: Villupuram

ARN: AA3002230000597 ARN Date: 15-03-2023 Registration Type: Application for New Registration Registration Status: Pending for Approval View Details: --Select--

Opted for Aadhaar Verification: Yes Mandatory Physical Verification: No

Registration Details Existing Registrations Principal Place of Business Bank Accounts Goods & Services Additional Place of Business Partners Details **Signatory** Others

22. Details of Authorized Signatory

Sr. No.	Name			Name of Father			Date of Birth	Gender	Designation/Status	Documents	Primary Authorized Signatory	Aadhaar Status	Aadhaar Enrolment Number	eKYC Doc	View Contact
	First Name	Middle Name	Last Name	First Name	Middle Name	Last Name									
1	Gaurav		Samantaray	ega		gwe	28-09-1989	Male	Director			Verified	NA	NA	

Showing: 1 - 1 of 1 Records Page: 1 of 1

Previous NEXT

Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_Testing_Environment [NoDownload.html]

The other 2 scenarios are similar to those in screenshots nos. 1.3) and 1.4) in 'Partners Details' tab.

I/1183670/2023

3) Officer carrying out PV can upload e-KYC documents in the PV report:

The screenshot shows the 'Physical Verification - Field Visit Report Form' for Form GST REG-30. The 'Document' tab is selected, and the 'E-KYC Document' table is visible. The table has columns for S.No, Partner / Signatory, Name of the Person, E-KYC Document, Document, and Action. A red box highlights the 'E-KYC Document' table and the 'Document' tab.

S.No	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
Select	Select	Select	Select	Choose File	Add

4) PV officer can select either proprietor/partner/promoter or primary authorised signatory under 'Partner/Signatory' column:

The screenshot shows the 'Physical Verification - Field Visit Report Form' for Form GST REG-30. The 'Document' tab is selected, and the 'E-KYC Document' table is visible. A dropdown menu is open for the 'Partner / Signatory' column, showing options: 'Proprietor/Partner/Promoter' and 'Primary Authorized Signatory'. A red box highlights the dropdown menu.

S.No	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
Select	Select	Select	Select	Choose File	Add

I/1183670/2023

- 5) PV officer can select the type of e-KYC document to be uploaded by officer under 'E-KYC Document' column:

The screenshot shows the 'Form GST REG-30 (See Rule) Form for Field Visit Report' interface. The user is logged in as ACES Test8, a Superintendent in the Vellore Division. The form is for a PV Field Report (REG-01 ARN) assigned to ACES Test1549 on 22-03-2023. The 'E-KYC Document' section is highlighted with a red box, showing a dropdown menu with the following options: Select, Aadhaar Enrollment ID, Passport, EPIC (Voter ID Card), KYC Form, Certificate issued by competent Authority, and Others. The 'Add' button is visible next to the dropdown.

- 6) PV officer can add a filled record by clicking on 'Add' button (without adding, the record would be lost):

The screenshot shows the same 'Form GST REG-30' interface, but now with an 'Invalid record' table. The table has the following data:

S.No.	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
1	Proprietor/Partner/Promoter	GouravSamantary	EPIC (Voter ID Card)	7259686.jpeg	<input type="button" value="Add"/>
	Primary Authorized Signatory	GouravSamantary	Aadhaar Enrollment ID	<input type="button" value="Choose File"/> (31.62 KB)	<input type="button" value="Add"/>

The 'Add' button for the second record is highlighted with a red box. The 'Previous' and 'Next' buttons are also visible at the bottom of the form.

I/1183670/2023

7) A record getting added after clicking on 'Add' button:

The screenshot shows the 'Form GST REG-30 (See Rule) Form for Field Visit Report' interface. The 'E-KYC Document' table contains the following records:

S.No	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
1	Proprietor/Partner/Promoter	GauravSamantaray	EPIC (Voter ID Card)	7255686.jpeg	
2	Primary Authorized Signatory	GauravSamantaray	Aadhaar Enrollment ID	7258496.jpeg	

Below the table, there are dropdown menus for 'Partner / Signatory' and 'Name of the Person', a 'Choose File' button, and 'Add' and 'Delete' icons.

8) PV officer can delete an added record by clicking on the delete icon:

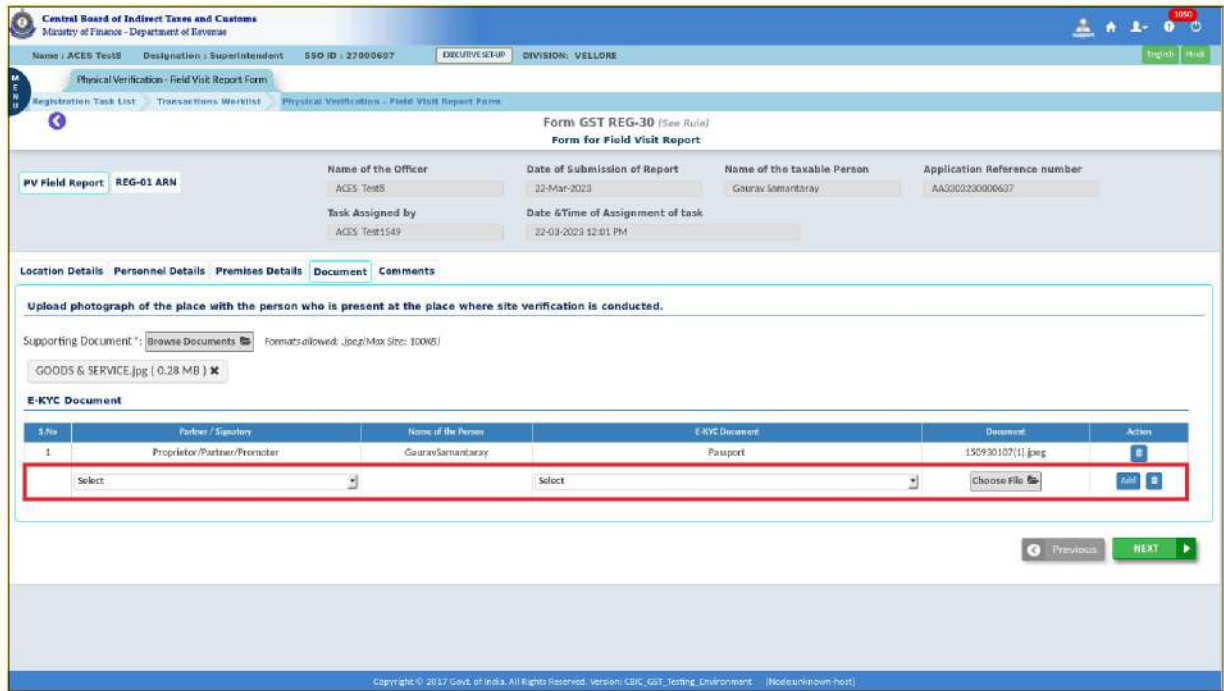
The screenshot shows the same 'Form GST REG-30 (See Rule) Form for Field Visit Report' interface. The 'E-KYC Document' table contains the following records:

S.No	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
1	Proprietor/Partner/Promoter	GauravSamantaray	Passport	150930107(1).jpg	
2	Primary Authorized Signatory	GauravSamantaray	Certificate issued by competent Authority	PP06.jpeg	

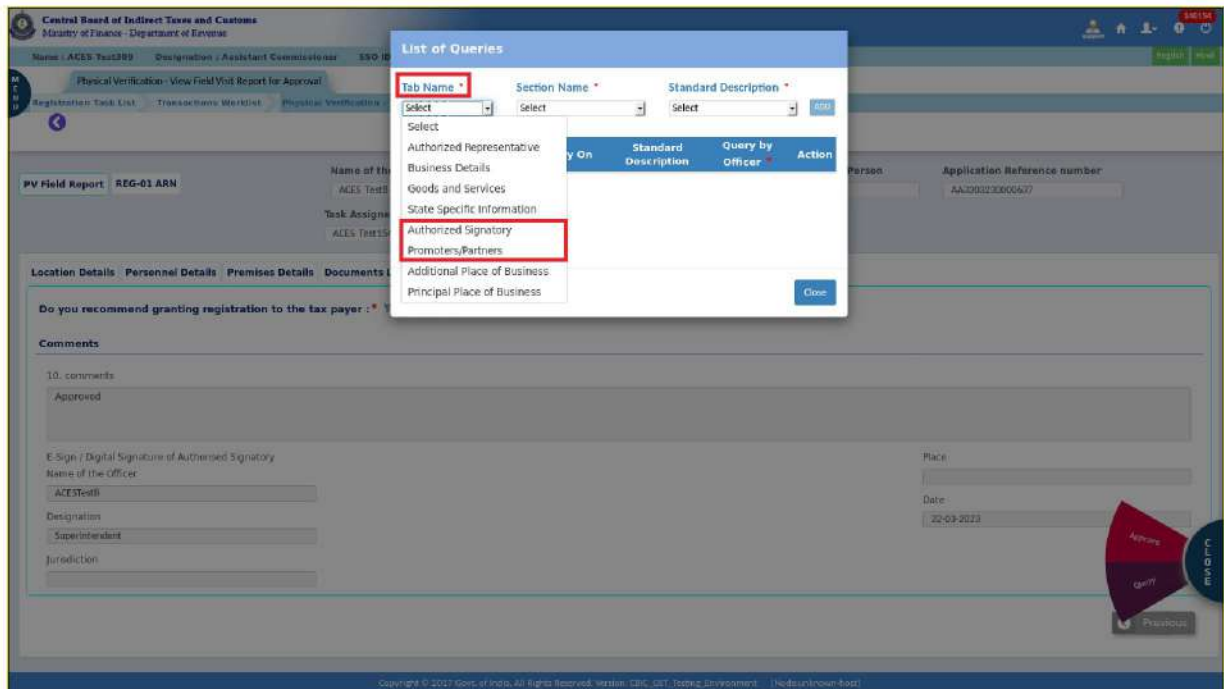
The delete icon for the second record is highlighted with a red box. Below the table, there are dropdown menus for 'Partner / Signatory' and 'Name of the Person', a 'Choose File' button, and 'Add' and 'Delete' icons.

I/1183670/2023

9) A record getting deleted on clicking of 'delete' icon:

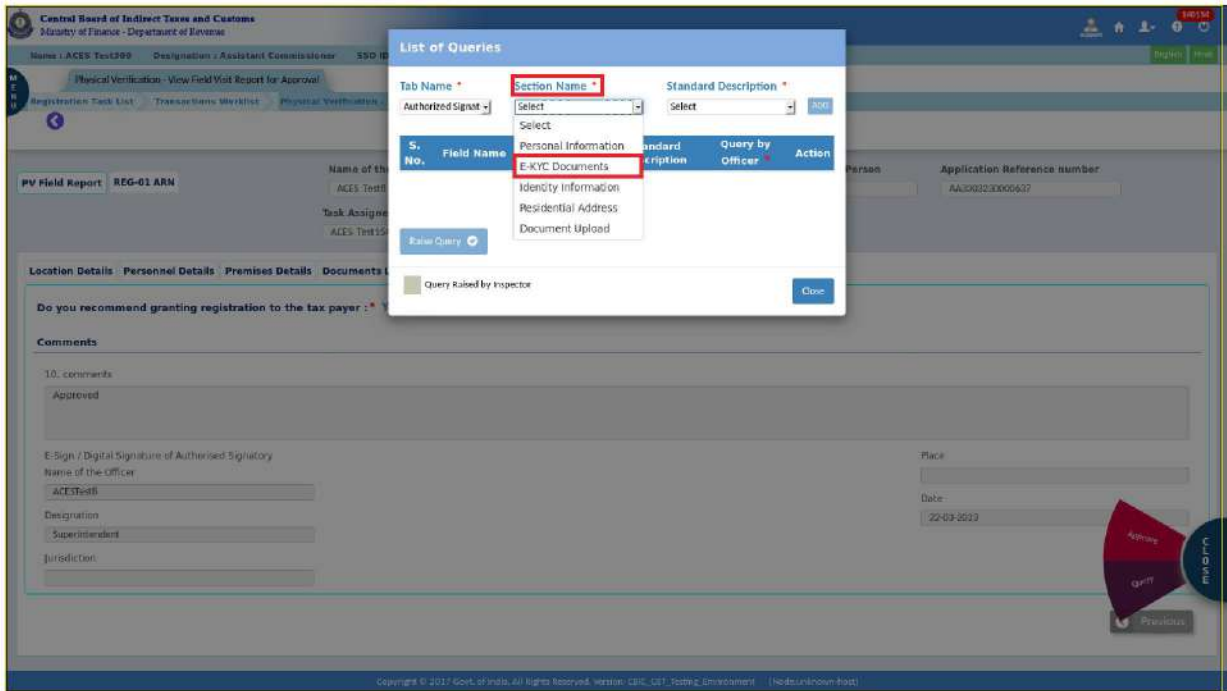


10) In 'raise query' option, Addition of a new section name 'E-KYC Documents' under 'Authorized Signatory' and 'Promoters/Partners' tab names:

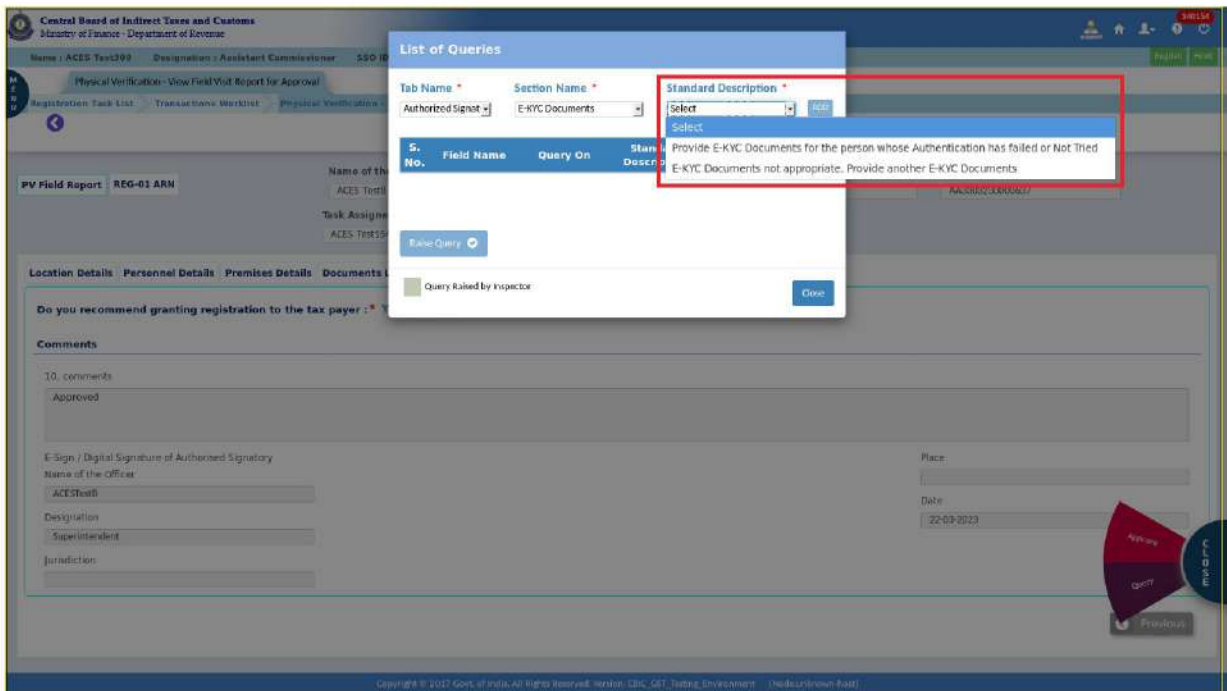


I/1183670/2023

10.1) New section name 'E-KYC Documents':



10.2) Standard query descriptions for the newly added section name 'E-KYC Documents':



I/1183670/2023

10.3) After adding the query:

The screenshot displays a web application interface for the Central Board of Indirect Taxes and Customs. A modal window titled "List of Queries" is open, showing a table with the following data:

S. No.	Field Name	Query On	Standard Description	Query by Officer	Action
1	EKYC Documents	Documents	E-KYC Documents not appropriate. Provide another E-KYC Documents	Please enter remarks	

Below the table, there is a "Raise Query" button and a "Close" button. The background interface shows a "Physical Verification - View Field Visit Report for Approval" form with various tabs and input fields.