

# INDIA LEGAL UPDATE

May 31, 2023

## Mandatory Aadhaar authentication for granting of GST Registration

<b>Notification Date</b>
March 31, 2023
<b>Effective Date</b>
December 26, 2022
<b>Legal Framework</b>
Central Goods and Services Tax (Amendment) Rules, 2023
<b>Government Authority</b>
Ministry of Finance
<b>Source Weblink</b>
<a href="#">Notification No. 4/2023-Central Tax dated March 31, 2023</a>

### LEGAL UPDATE

The Ministry of Finance has amended the Central Goods and Services Tax Rules, 2017. Notable amendments are:

- It has become mandatory to authenticate via Aadhaar while applying for GST registration.
- If in case, the system flags the Aadhaar authentication based on data analysis and risk parameters, it shall be followed by biometric-based Aadhaar authentication.
- The application shall be accompanied by the photograph of the applicant, along with the verification of the original copy of the documents uploaded (with the application for registration in **FORM GST REG-01** at one of the Facilitation Centres notified by the government.

## Queries?

If you have any queries about this article, please reach out to our experts:

---



**Mayank Srivastava (マヤンク スリバスタバ)**  
Director | Tax Practice

Mobile: +91-93-3536-3533  
Email: [Mayank@HLS-Global.in](mailto:Mayank@HLS-Global.in)



**Ejima Naoto (江嶋直人)**  
General Manager | Japan Desk

Mobile: +91-91-0803-0825  
Email: [nejima@HLS-Global.in](mailto:nejima@HLS-Global.in)



**Priyanka Bhutani (プリヤンカブータニ)**  
Senior Manager | Knowledge Management

Mobile: +91-85-8797-2798  
Email: [Priyanka@HLS-Global.in](mailto:Priyanka@HLS-Global.in)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

# HLS Global in India

## New Delhi (Corporate Office)

Vegas Mall, Office Block-B, 8th Floor, Unit No.883, Sector-14, Dwarka, New Delhi 110075 | India  
Tel.: +91-11-6134-0450  
Email: Info@HLS-Global.in  
JapanDesk@HLS-Global.in

## Gurugram

Level 1, Building No. 10A, DLF Cyber City, Gurugram  
Tel.: +91-79-8266-6136  
Email: Info@HLS-Global.in

## Japanese Zone - Neemrana

Office No. 206, Regent Square Mall, CP-4, Japanese Zone, Neemrana, Rajasthan - 301705  
Tel.: +91-73-5732-0237  
Email: JapanDesk@HLS-Global.in

## Lucknow

Office No. 22/181, Indira Nagar, Lucknow, Uttar Pradesh - 226016  
Tel.: +91-93-3536-3533  
Email: Info@HLS-Global.in

## Mumbai

Plot C-20, G Block Near MCA, Bandra Kurla Complex, Bandra(East), Mumbai City MH 400051  
Tel.: +91-93-3536-3533  
Email: Info@HLS-Global.in

## Ahmedabad

A - 413, Titanium Business Park, Beside Railway underpass, Makarba, Ahmedabad-380051  
Tel.: +91-79-8266-6136  
Email: Info@HLS-Global.in

Connect with us on Social Media



[www.HLS-Global.in](http://www.HLS-Global.in)

## Noida

304, 3rd Floor, Tradex Tower-1, Alpha Commercial Belt, Alpha-1, Greater Noida, Uttar Pradesh-201310  
Tel.: +91-79-8266-6136  
Email: Info@HLS-Global.in

## Bangalore

Old Data Center, West Wing, North Tower, Level 6, ITC Green Centre, Dodda Banaswadi Main Rd, Bengaluru, Karnataka 560005  
Tel.: +91-79-8266-6136  
Email: Info@HLS-Global.in

# HLS Global Worldwide

## Japan Office

Tokyo

[www.HLS-Global.jp](http://www.HLS-Global.jp)

## US Offices

Los Angeles (Headquarters)  
New York  
Indianapolis  
Chicago  
Atlanta  
San Jose

[www.HLS-Global.com](http://www.HLS-Global.com)

## Mexico Offices

Mexico City  
Irapuato

[www.HLS-Global.mx](http://www.HLS-Global.mx)

## Germany Office

Stuttgart

[www.HLS-Global.de](http://www.HLS-Global.de)



ASTHOM

A member firm of ASTHOM Partners, Japan

<https://asthom.co.jp/>

Germany

Hong Kong

India

Japan

Malaysia

Philippines

Singapore

Thailand

USA

Vietnam