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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, नुगंबक्कम, 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).

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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. Vimalanathan 15/10/23

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

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:

The screenshot shows the 'Partners Details' tab of a GST REG-01 application. The application is for a new registration in Tamil Nadu, Chennai. The registration status is 'Pending for Approval'. The 'Partners Details' section shows one partner, Gaurav Samantaray, with an 'Aadhaar Status' of 'Unsuccessful' and 'eKYC Doc' as 'NA'. The 'Key Person' checkbox is checked.

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

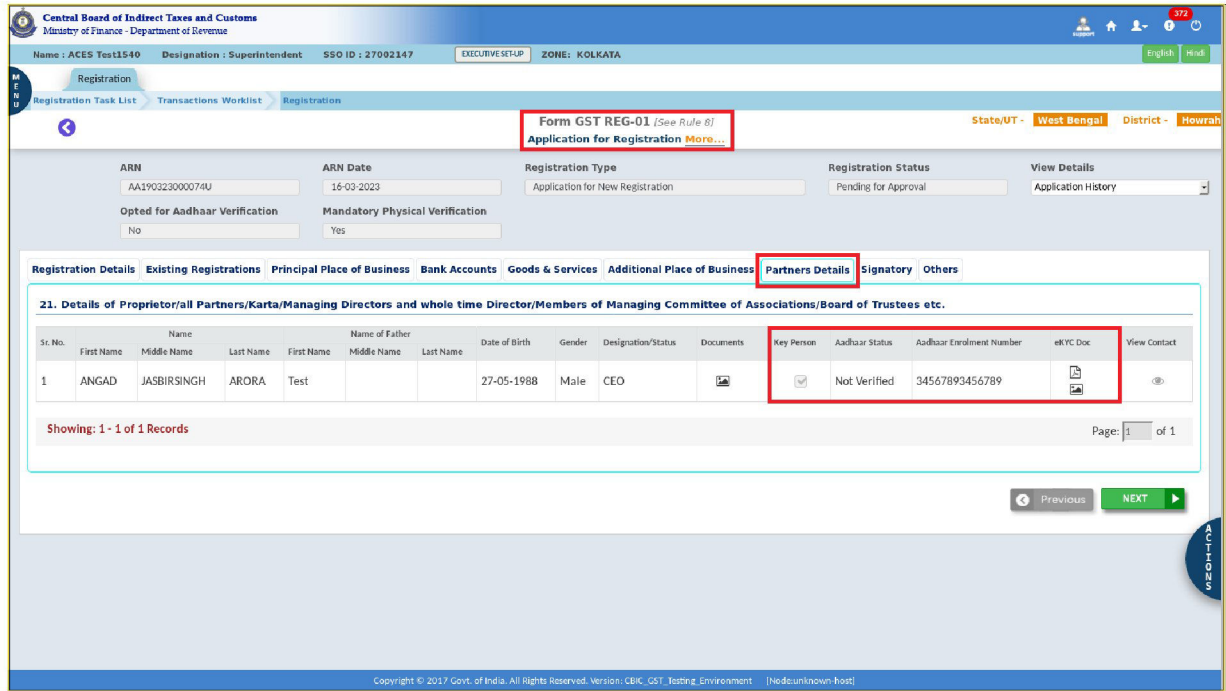
1.2) Scenario 2: When Aadhaar authentication is opted for and is successful, and e-KYC document is not required:

The screenshot shows the 'Partners Details' tab of a GST REG-01 application. The application is for a new registration in Tamil Nadu, Chennai. The registration status is 'Pending for Approval'. The 'Partners Details' section shows one partner, Gaurav Samantaray, with an 'Aadhaar Status' of 'Verified' and 'eKYC Doc' as 'NA'. The 'Key Person' checkbox is checked.

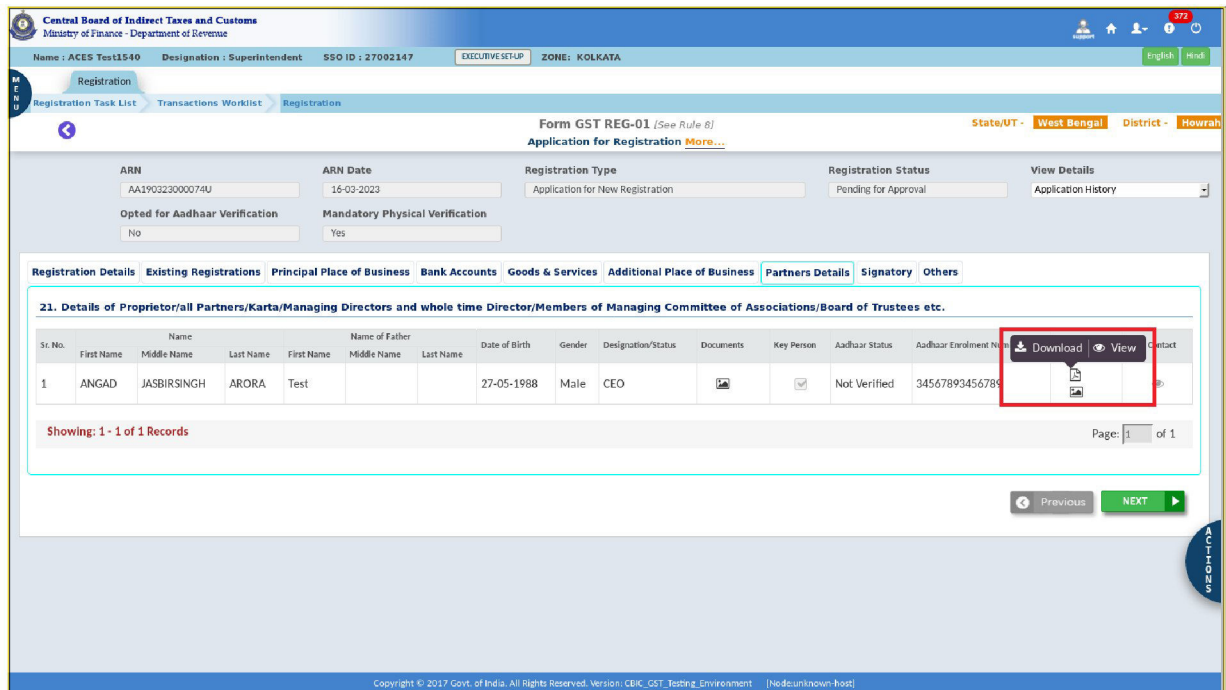
| Sr. No. | Name | Name of Father | Date of Birth | Gender | Designation/Status | Documents | Key Person | Aadhaar Status | Aadhaar Enrolment Number | eKYC Doc | View Contact |
|---------|-------------------|----------------|---------------|--------|--------------------|-----------|-------------------------------------|----------------|--------------------------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

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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:



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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 Test1309 Designation: Assistant Commissioner SSO ID: 27000912 EXECUTIVE SET-UP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 [See Rule 8]
Application for Registration More...

State/UT - Tamil Nadu District - Vellore

ARN: AA3303230000637 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 |
|---------|------------|-------------|------------|----------------|-------------|------------|---------------|--------|--------------------|-----------|-------------------------------------|----------------|--------------------------|----------|--------------|
| 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

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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: 27001952 EXECUTIVE SET-UP ZONE: CHENNAI

Registration Task List Transactions Worklist Registration

Form GST REG-01 [See Rule 8]
Application for Registration More...

State/UT - Tamil Nadu District - Vellore

ARN: AA330323000058Y 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 |
|---------|------------|-------------|------------|----------------|-------------|-----------|---------------|--------|--------------------|-----------|-------------------------------------|----------------|--------------------------|----------|--------------|
| 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

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

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

The screenshot shows the 'Form GST REG-30 (See Rule) Form for Field Visit Report' interface. The 'Document' tab is selected, and a photograph of the site verification location has been uploaded. Below this, the 'E-KYC Document' table is visible, which is currently empty.

| S.No | Partner / Signatory | Name of the Person | E-KYC Document | Document | Action |
|------|---------------------|--------------------|----------------|-------------|--------|
| | 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 same 'Form GST REG-30 (See Rule) Form for Field Visit Report' interface. The 'E-KYC Document' table is now populated with a dropdown menu open for the 'Partner / Signatory' column. The dropdown options are: 'Proprietor/Partner/Promoter' and 'Primary Authorized Signatory'.

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

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- 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' (Superintendent, SSO ID: 27000607) in the 'VELLORE' division. The form is for a 'PV Field Report' with application reference number 'AA3303230000637'. The 'Document' tab is active, showing an upload area for a photograph and a table for 'E-KYC Document'. A dropdown menu is open under the 'E-KYC Document' column, listing options: 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.

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

- 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. The 'E-KYC Document' table now contains one record. The 'Add' button for this record is highlighted with a red box. The record details are: S.No: 1, Partner/Signatory: Proprietor/Partner/Promoter, Name of the Person: GauravSamantaray, E-KYC Document: EPIC (Voter ID Card), Document: 7259686.jpeg. A second row is partially filled with Partner/Signatory: Primary Authorized Signatory, Name of the Person: GauravSamantaray, E-KYC Document: Aadhaar Enrollment ID, and Document: Choose File (31.62 kB). The 'Add' button for this second row is also visible.

| S.No | Partner / Signatory | Name of the Person | E-KYC Document | Document | Action |
|------|------------------------------|--------------------|-----------------------|------------------------|--------|
| 1 | Proprietor/Partner/Promoter | GauravSamantaray | EPIC (Voter ID Card) | 7259686.jpeg | Add |
| | Primary Authorized Signatory | GauravSamantaray | Aadhaar Enrollment ID | Choose File (31.62 kB) | Add |

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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 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' table contains the following records:

| S.No | Partner / Signatory | Name of the Person | E-KYC Document | Document | Action |
|------|------------------------------|--------------------|-----------------------|--------------|--------|
| 1 | Proprietor/Partner/Promoter | GauravSamantaray | EPIC (Moter ID Card) | 7259486.jpeg | |
| 2 | Primary Authorized Signatory | GauravSamantaray | Aadhaar Enrollment ID | 7258496.jpeg | |

The interface includes tabs for Location Details, Personnel Details, Premises Details, Document, and Comments. A 'Supporting Document' section allows uploading a photograph of the place with the person present. The bottom of the page shows navigation buttons for 'Previous' and 'NEXT'.

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

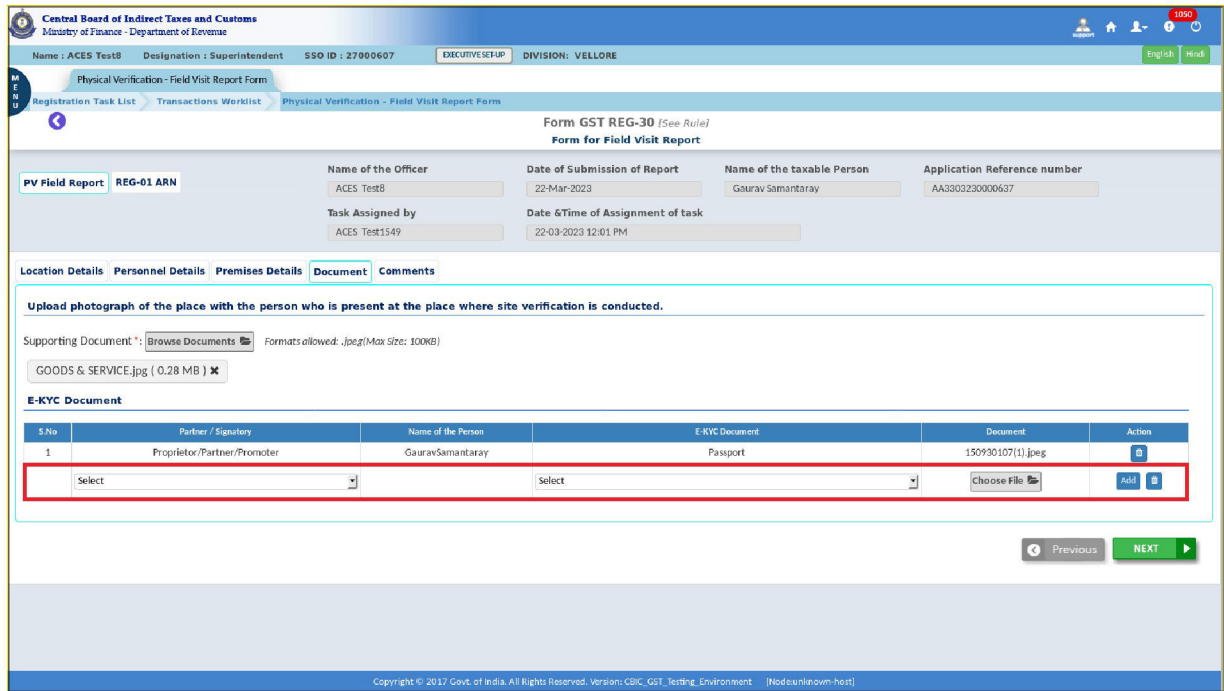
The screenshot shows the same 'Form GST REG-30 [See Rule] Form for Field Visit Report' interface. The user is logged in as ACES Test8, a Superintendent in the Vellore Division. The form is for a PV Field Report (REG-01 ARN) assigned to ACES Test1549 on 22-03-2023. The 'E-KYC Document' table contains the following records:

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

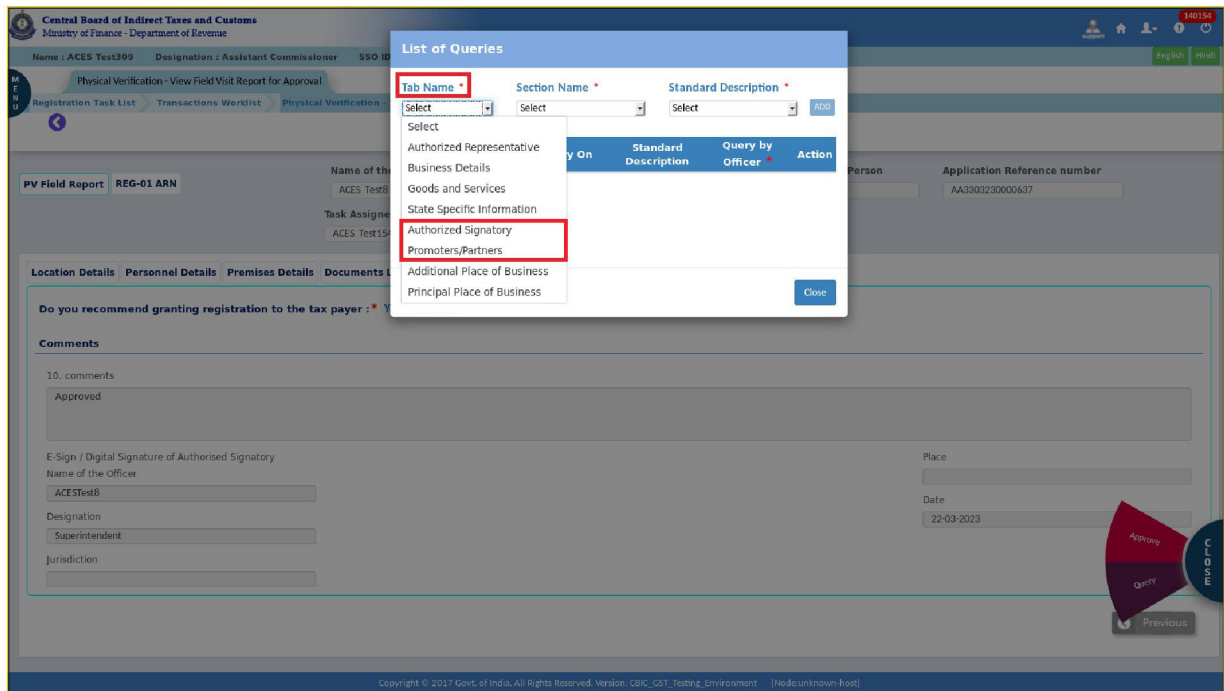
The interface includes tabs for Location Details, Personnel Details, Premises Details, Document, and Comments. A 'Supporting Document' section allows uploading a photograph of the place with the person present. The bottom of the page shows navigation buttons for 'Previous' and 'NEXT'.

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

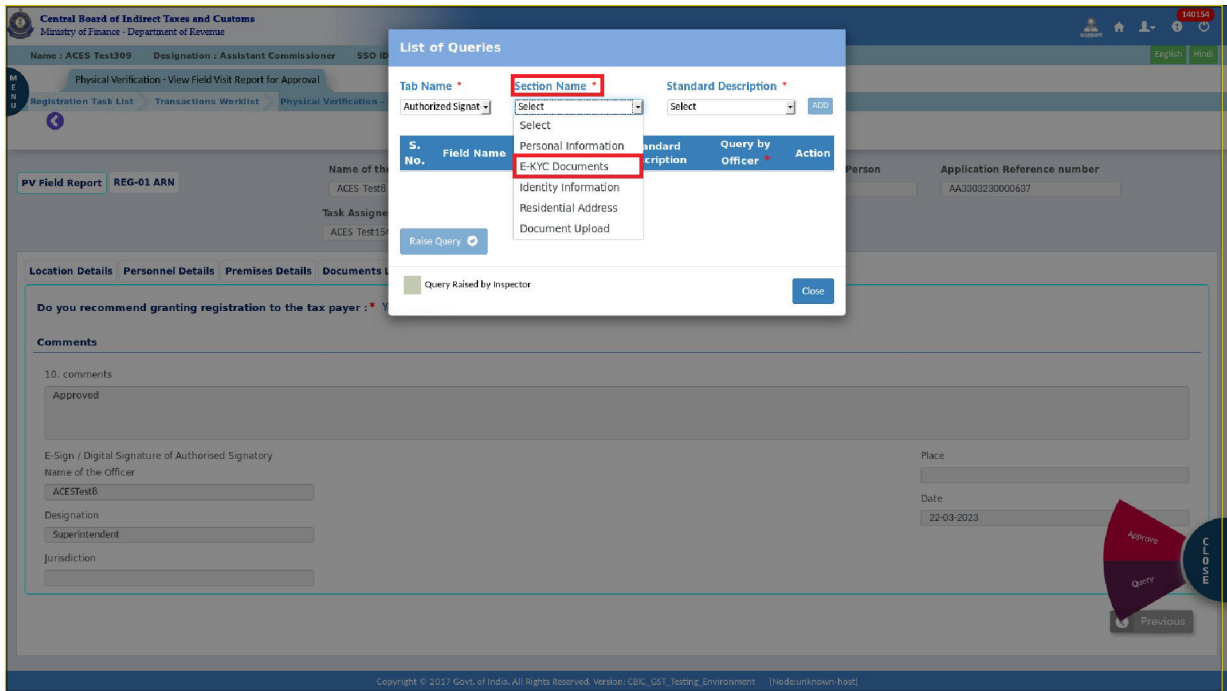


10) In 'raise query' option, Addition of a new section name 'E-KYC Documents' under 'Authorized Signatory' and 'Promoters/Partners' tab names:

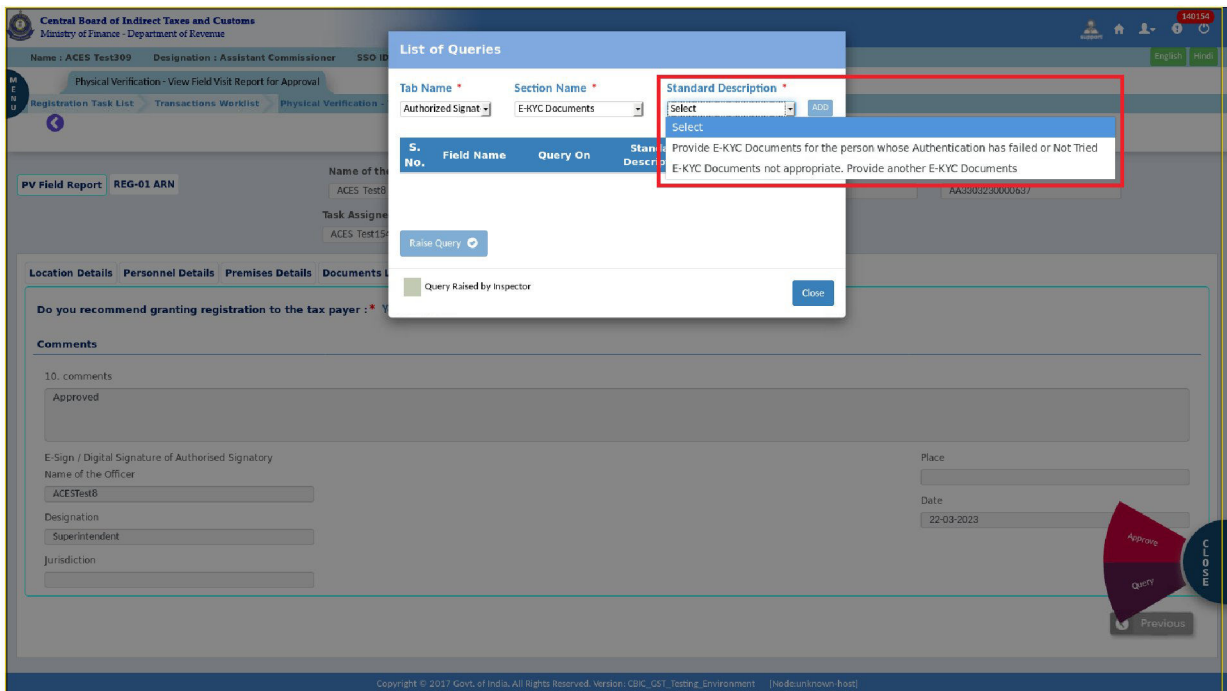


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10.1) New section name 'E-KYC Documents':



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



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10.3) After adding the query:

The screenshot displays the CBIC portal interface. 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 | EKYC Documents not appropriate. Provide another EKYC Documents | | Please enter remarks |

The background form includes the following details:

- Header:** Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue
- User Info:** Name: ACES Test1309, Designation: Assistant Commissioner, SSO ID: [blank]
- Task:** Physical Verification - View Field Visit Report for Approval
- Form Fields:**
 - REG-01 ARN
 - Application Reference number: AA330323000637
 - Do you recommend granting registration to the tax payer: * Y
 - Comments: 10 comments, Approved
 - E-Sign / Digital Signature of Authorised Signatory:
 - Name of the Officer: ACESTest8
 - Designation: Superintendent
 - Jurisdiction: [blank]
 - Date: 22-03-2023

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