

Advisory: Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State

Mar 3rd, 2025

Dear Taxpayers,

You may be aware that new 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, GSTN provides a slot booking facility, with the link shared in the intimation email sent to the applicant.

As per the existing system, applicants selected for Biometric Authentication must visit the designated GSK mapped to their jurisdiction. However, GSTN has now introduced an additional facility 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 to Note:

1. If a new registration application is selected for Biometric Authentication, an intimation email will be sent to the applicant. Eligible Promoters/Directors will be given the option to select any GSK in their Home State through this email.
2. To avail of this option, such Promoter/Director must follow the instructions provided in the intimation email and select a GSK within their home state.
3. The selection of a GSK in the Home State is a one-time facility and cannot be changed once selected. Promoters/Directors are advised to choose their GSK carefully.
4. This facility is currently available in 33 States/UTs where Biometric Authentication has been enabled. It will soon be extended to the remaining three states: Uttar Pradesh, Assam, and Sikkim. Such Promoters/Directors whose Home State is other than Uttar Pradesh, Assam, or Sikkim can opt for any GSK in their Home State.
5. Upon selection of a Home-State GSK, the Promoter/Director will receive an email confirmation, along with a new slot booking link.
6. Using the provided link, the Promoter/Director can book a slot at their convenience, subject to availability at the chosen GSK.
7. The required photo capture and Biometric Authentication process will be completed at the selected GSK in the Home State.

8. If a Promoter/Director has already completed the biometric process, they will not be required to undergo it again.

9. 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.

10. To ensure a smooth process, it is advised that the Promoter/Director completes Biometric Authentication before the Primary Authorized Signatory visits the GSK.

11. Opting for Biometric Authentication at a GSK in the home state is not mandatory. Promoters/Directors can visit their designated jurisdictional GSK if preferred.

Taxpayers are requested to follow this advisory for the smooth processing of their GST registration applications.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh

Mar 16th, 2025

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Uttar Pradesh on 15th March, 2025.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.
6. The feature of booking an appointment to visit a designated GSK is being enabled for the applicants of Uttar Pradesh and the applicants can book slots from **18/03/2025**.
7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
8. At the time of the visit of GSK, the applicant is required to carry the following details/documents
 - (a) a copy (hard/soft) of the appointment confirmation e-mail
 - (b) the details of jurisdiction as mentioned in the intimation e-mail
 - (c) Aadhaar Card and PAN Card (Original Copies)
 - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.
10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Issue in filing applications (SPL 01/SPL 02) under waiver scheme

Mar 21st, 2025

1. Grievances are raised by taxpayers regarding difficulties faced while filing the waiver applications. Following grievances faced by taxpayers have come to the notice of GSTN and team is working to resolve the issues at the earliest.
 - i. Order number is not available in dropdown for selection in SPL 02.
 - ii. Order details are not getting auto populated after selection of a particular order in SPL 02.
 - iii. Payment details are not getting auto populated in Table 4 of SPL 02.
 - iv. 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.

v. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.

2. It is learned that there is a misconception among the trade that the last date to file waiver application is 31.03.2025. In this regard, it may be noted that the last date to file waiver applications is not 31.03.2025. 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.

3. However, 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.

4. In case any difficulty is faced in using the said functionality, then the taxpayers are advised to 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.

5. If 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*

Taxpayers are advised to **make the payment on or before 31.03.2025 and file the waiver application on or before 30.06.2025.** For any other issues faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.
