

Ministry of Finance
(Department of Revenue)
(Central Board Of Indirect Taxes And Customs)
New Delhi

Notification No. 38/2021–Central Tax | Dated: 21st December, 2021

G.S.R. 875(E).—In pursuance of sub-rule (2) of rule 1 of the Central Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 659(E), dated the 24th September, 2021, the Central Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

[F. No. CBIC-20006/26/2021-GST]

RAJEEV RANJAN, Under Secy.

RELEVANT EXTRACT OF sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of [Central Goods and Services Tax \(Eighth Amendment\) Rules, 2021](#)

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), —

(2) After rule 10A of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely: —

“10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

TABLE

S. No. Purpose

- | | |
|-----|---|
| (1) | (2) |
| 1. | For filing of application for revocation of cancellation of registration in FORM GST REG- 21 under Rule 23 |
| 2. | For filing of refund application in FORM RFD-01 under rule 89 |
| 3. | For refund under rule 96 of the integrated tax paid on goods exported out of India |

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
- (ii) Voter identity card issued by the Election Commission of India; or
- (iii) Passport; or
- (iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.

(3) In rule 23 of the said rules, in sub-rule (1), with effect from the date as may be notified, after the words "on his own motion, may", the words, figures and letter", subject to the provisions of rule 10B" shall be inserted;

(6) In rule 89 of the said rules, –

(i) in sub-rule (1), with effect from the date as may be notified, after the words "may file" the words ", subject to the provisions of rule 10B," shall be inserted;

(7) In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-

"(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;"