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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  
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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.

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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](mailto: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](mailto: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 for a GST REG-01 application. The application is for a new registration in Tamil Nadu, Vellore district. The registration status is 'Pending for Approval'. The 'Partners Details' table shows one record for a Director named Gaurav Samantaray, born on 28-09-1989. His Aadhaar status is 'Unsuccessful' and he has no eKYC document uploaded.

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	

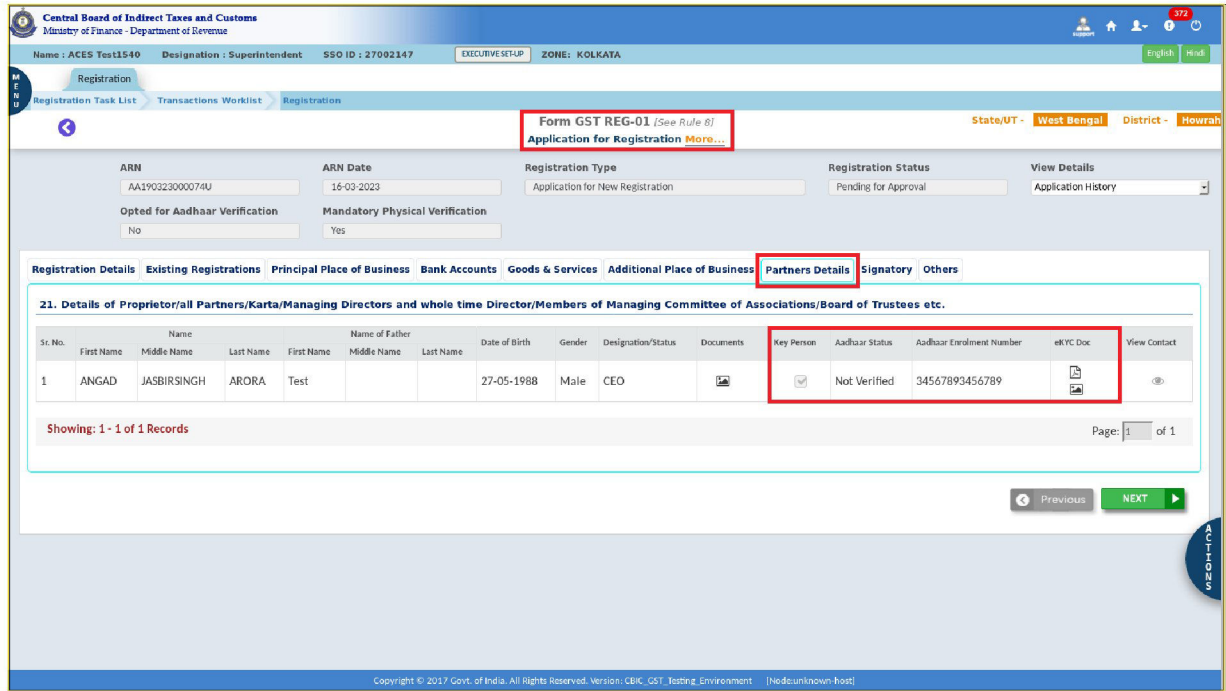
1.2) Scenario 2: When Aadhaar authentication is opted for and is successful, and e-KYC document is not required:

The screenshot shows the 'Partners Details' tab for a GST REG-01 application. The application is for a new registration in Tamil Nadu, Vellore district. The registration status is 'Pending for Approval'. The 'Partners Details' table shows one record for a Director named Gaurav Samantaray, born on 28-09-1989. His Aadhaar status is 'Verified' and he has no eKYC document uploaded.

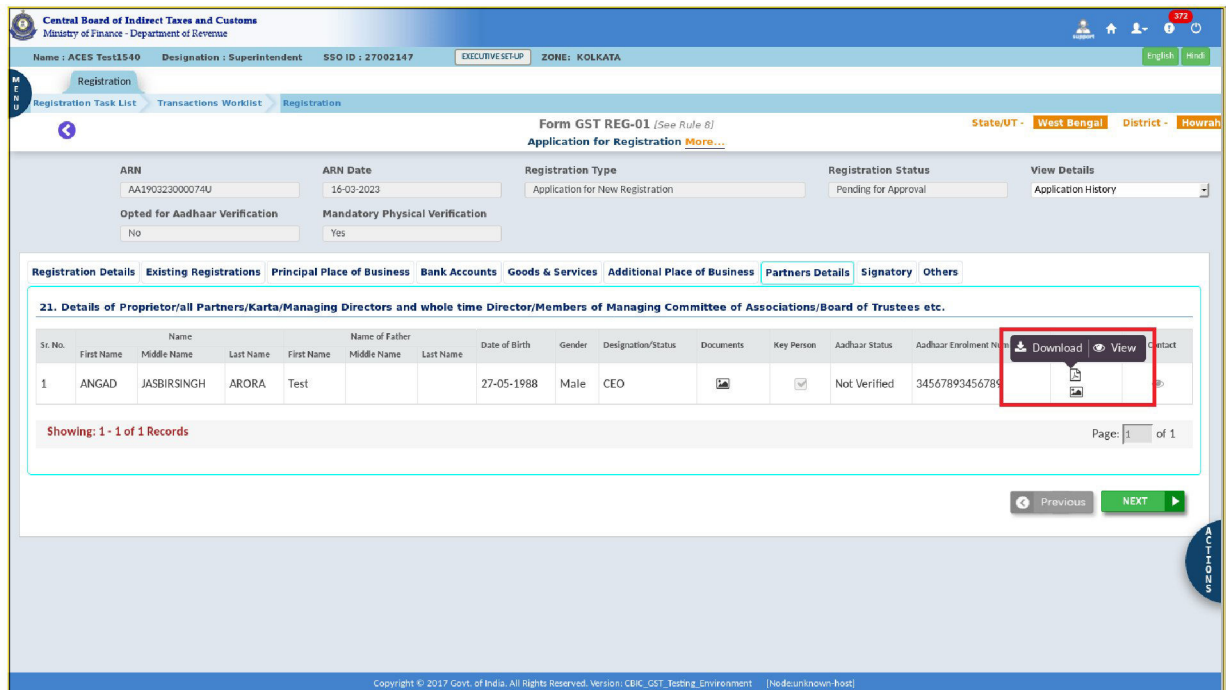
Sr. No.	Name	Name of Father	Date of Birth	Gender	Designation/Status	Documents	Key Person	Aadhaar Status	Aadhaar Enrolment Number	eKYC Doc	View Contact
1	Gaurav Samantaray	ega gwe	28-09-1989	Male	Director		<input checked="" type="checkbox"/>	Verified	NA	NA	

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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:

The screenshot displays the 'Form GST REG-01' application for registration. The 'Signatory' tab is active, showing a table with one record for an authorized signatory. The 'Aadhaar Status' is 'Unsuccessful', 'Aadhaar Enrolment Number' is 'NA', and 'eKYC Doc' is 'NA'. The registration status is 'Pending for Approval'.

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	Gaurav Samantaray	Gaurav Samantaray	28-09-1989	Male	Director	[Icon]	<input checked="" type="checkbox"/>	Unsuccessful	NA	NA	[Eye Icon]

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

The screenshot displays the 'Form GST REG-01' application for registration. The 'Signatory' tab is active, showing a table with one record for an authorized signatory. The 'Aadhaar Status' is 'Verified', 'Aadhaar Enrolment Number' is 'NA', and 'eKYC Doc' is 'NA'. The registration status is 'Pending for Approval'.

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	Gaurav Samantaray	ega gwe	28-09-1989	Male	Director	[Icon]	<input checked="" type="checkbox"/>	Verified	NA	NA	[Eye Icon]

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 is uploaded. Below the photo, there is an 'E-KYC Document' table with the following structure:

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

- Select
- Proprietor/Partner/Promoter
- Primary Authorized Signatory

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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 supporting photograph and a table for 'E-KYC Document'. The table has columns for S.No, Partner/Signatory, Name of the Person, E-KYC Document, Document, and Action. A dropdown menu is open for 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 in the table is visible.

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

This screenshot shows the same 'Form GST REG-30' interface. In the 'E-KYC Document' section, there is an 'Invalid record' table. The table has columns for S.No, Partner/Signatory, Name of the Person, E-KYC Document, Document, and Action. It contains one record with S.No '1', Partner/Signatory 'Proprietor/Partner/Promoter', Name of the Person 'GauravSamantaray', E-KYC Document 'EPIC (Voter ID Card)', and Document '7259686.jpeg'. Below this table, there is a form to add a new record with fields for Partner/Signatory (set to 'Primary Authorized Signatory'), Name of the Person (set to 'GauravSamantaray'), E-KYC Document (set to 'Aadhaar Enrollment ID'), and Document (set to '(31.62 kB)'). The 'Add' button in the table is highlighted with a red box.

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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 (Motor 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' field is present with a file upload button and a 'Choose File' button. Navigation buttons for 'Previous' and 'NEXT' are at the bottom.

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

This screenshot shows the same 'Form GST REG-30 [See Rule] Form for Field Visit Report' interface. The 'E-KYC Document' table now contains two records:

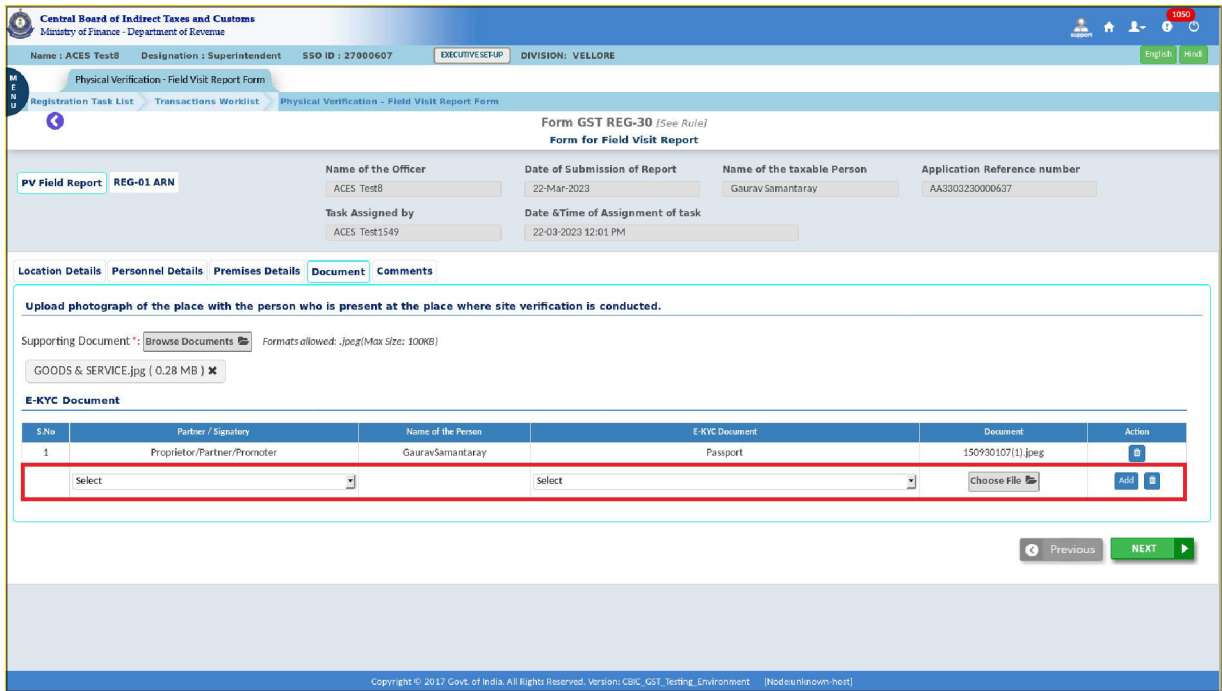
S.No	Partner / Signatory	Name of the Person	E-KYC Document	Document	Action
1	Proprietor/Partner/Promoter	GauravSamantaray	Passport	150930107(1).jpeg	
2	Primary Authorized Signatory	GauravSamantaray	Certificate issued by competent Authority	PPOB.jpg	

The delete icon for the second record is highlighted with a red box. The interface also shows a 'Supporting Document' field with a file named 'GOODS & SERVICE.jpg (0.28 MB)'. Navigation buttons for 'Previous' and 'NEXT' are at the bottom.

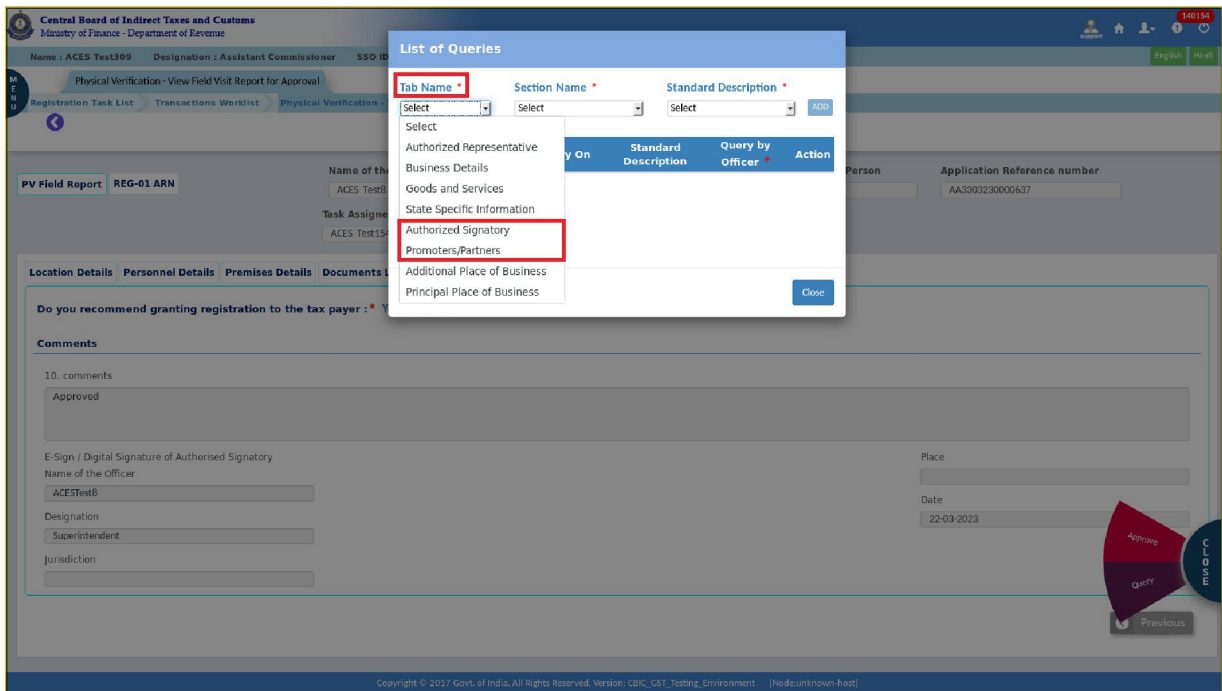


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9) A record getting deleted on clicking of 'delete' icon:

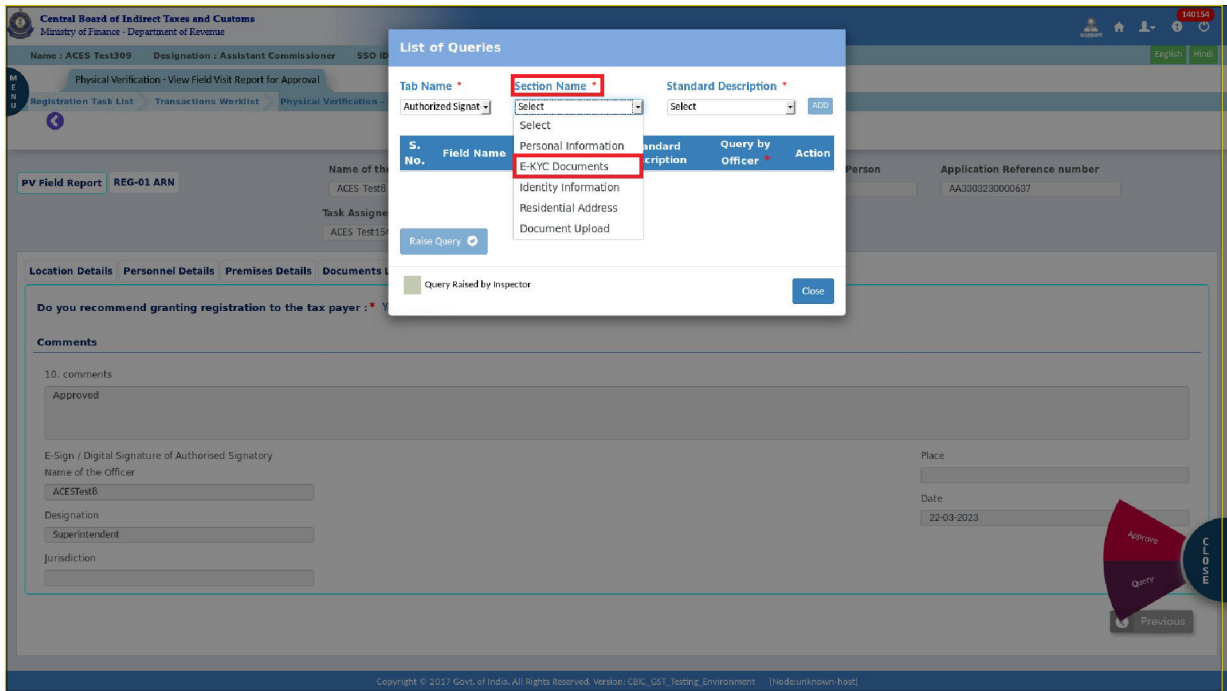


10) In 'raise query' option, Addition of a new section name 'E-KYC Documents' under 'Authorized Signatory' and 'Promoters/Partners' tab names:

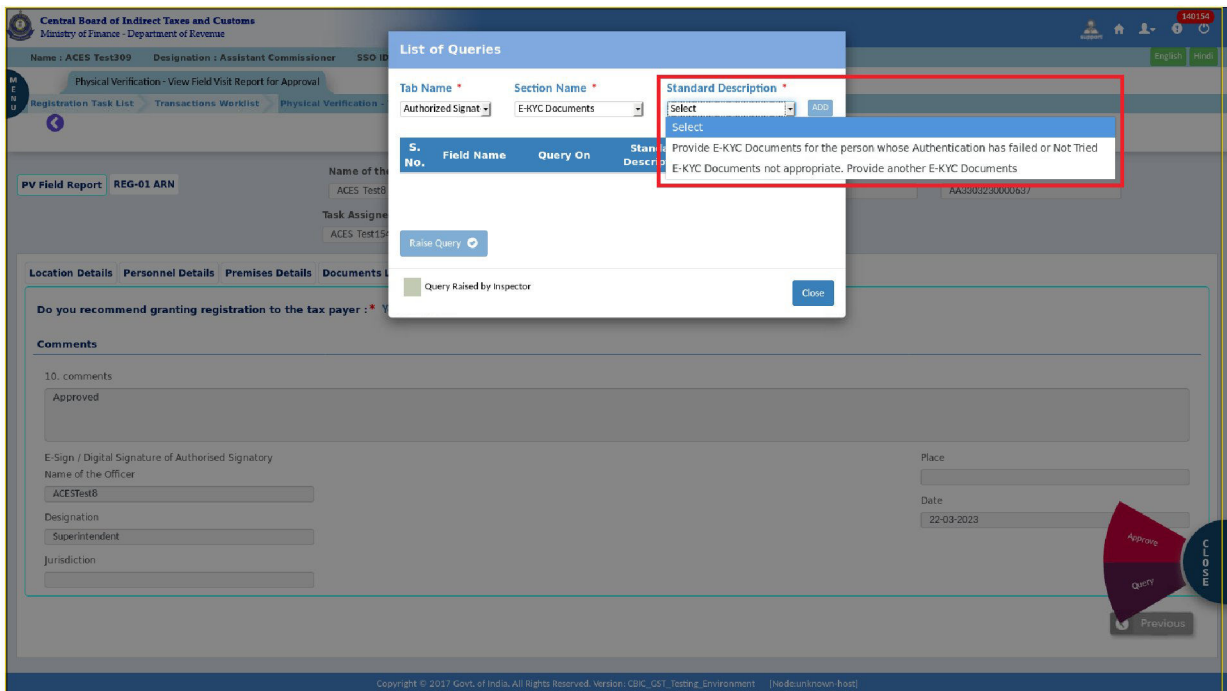


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10.1) New section name 'E-KYC Documents':



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 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	

The background interface includes a header with the user's name (ACES Test1309) and designation (Assistant Commissioner). The main content area shows a "Physical Verification - View Field Visit Report for Approval" form with sections for "Location Details", "Personnel Details", "Premises Details", and "Documents". A "Comments" section is visible with one comment: "Approved". At the bottom, there is a signature section for the "Name of the Officer" (ACES Test16) and "Designation" (Superintendent). A date field shows "22-03-2023".