

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION No-29
ANSWERED ON-02.02.2021

**GST COUNCIL'S RECOMMENDATION ON HASSLE-
FREE REGISTRATION OF ENTITIES**

29. SHRI PRABHAKAR REDDY VEMIREDDY :

Will the Minister of FINANCE be pleased to state:-

- (a) whether it is a fact that Law Committee of the GST Council has recommended several changes for strict and hassle-free registration;
- (b) if so, the details of the proposed changes;
- (c) whether it is also a fact that GST Council now proposes Aadhaar-based authentication process;
- (d) if so, to what extent this would help in bringing down registration period from 60 days to an acceptable level; and
- (e) the steps taken/proposed to be taken by Government to weed out fake entities?

ANSWER

THE MINISTER OF STATE FOR FINANCE
(SHRI ANURAG SINGH THAKUR)

(a) to (c) Based on the inputs of Law Committee, the GST Council has recommended changes in respect of registration process under GST from time to time. The details of such changes are as under:

Notification No.	Relevant changes therein
62/2020- Central Tax dated 20/08/2020	In cases where an applicant undergoes authentication of Aadhaar number while submitting an application for registration, registration shall be granted within three working days from the date of submission of the application. In cases where the applicant does not opt for or fails to undergo authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business, within twenty one days from the date of submission of the application.
94/2020- Central Tax dated 22/12/2020	Prescribes a time limit of seven working days from the date of submission of application for the proper officer to approve the grant of registration. However, where the applicant does not opt for or fails to undergo authentication of Aadhaar number, or where the proper officer, with due approval, deems it fit to carry out physical verification of places of business, the registration shall be granted, after physical verification of places of business, within thirty days of submission of application.

(d) As per the existing provisions of the law, taxpayers who undergo authentication of Aadhaar number shall be granted registration within a period of seven working days from the date of submission of application. However, for the taxpayers who do not opt for or fail to undergo authentication of Aadhaar number, the time limit for granting registration is 30 days from the date of submission of application for registration.

(e) For taxpayers who fail to or do not opt for authentication of Aadhaar number, physical verification of the place of business has been made compulsory before grant of registration. Besides, in cases where the proper officer, with due approval, deems it fit to carry out physical verification of places of business, the registration is to be granted after physical verification, within thirty days from the date of submission of application for registration.

Further, CGST Rules, 2017 have been amended to provide for suspension of registration of a person in cases where analysis shows that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules, leading to cancellation of registration.
