

GOODS & SERVICES TAX / IDT UPDATE - 115

Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal

- ❖ Functionality for Aadhaar Authentication and e-KYC where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers.
- ❖ All taxpayers registered as Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers), ISD and Composition taxpayers can do their Aadhaar Authentication or e-KYC on GST Portal. This is not applicable for Government Departments, Public Sector Undertakings, Local Authorities and Statutory Bodies.

❖ What is Aadhaar Authentication or e-KYC

- If Aadhaar is available, the Primary Authorized signatory and 1 person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication.
- In absence of Aadhaar, they can upload any of the following documents to undergo e-KYC:
 - Aadhaar Enrolment Number
 - Passport
 - EPIC (Voter ID Card)
 - KYC Form
 - Certificate issued by Competent Authority
 - Others

❖ How to do Aadhaar Authentication/ e-KYC on Portal

- When an existing registered taxpayer would login, a pop-up with Question will be shown “*Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory*” with the two options “*Yes, navigate to My Profile*” and “*Remind me later*”. If taxpayer clicks on “*Remind me later*” pop up will be closed and user can navigate anywhere on the GST portal.
- If taxpayer clicks on “*Yes, Navigate to My Profile*”, system will navigate to My Profile. In MY PROFILE, a new tab “*Aadhaar Authentication status*” has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent.

Note: If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

- On the My profile page, in addition to SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. In this case,

the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.

❖ **For more details:**

➤ *For User Manual click on*

https://tutorial.gst.gov.in/userguide/registration/index.htm#t=manual_aadhaar.htm

➤ *For FAQs click on*

https://tutorial.gst.gov.in/userguide/registration/index.htm#t=FAQs_aadhaar.htm

[\[Source:gst.gov.in\]](https://www.gst.gov.in/)

Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme

- ❖ An Invoice Furnishing Facility (IFF) has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.
- ❖ The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:
 - a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
 - b. 9B - Credit / Debit Notes (Registered) - CDNR
 - c. 9A - Amended B2B Invoice - B2BA
 - d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA
- ❖ The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.
- ❖ To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to *Returns > Services > Returns Dashboard > File Returns* and then

Select the **Financial Year & Return Filing Period** (M1/M2 of a quarter) and click on **SEARCH** button to file the IFF forms for M1 or M2 month.
- ❖ IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory.

- Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.
 - Supplier Taxpayers can also upload details in their IFF, through **JSON** file, generated using Returns Offline Tool.
 - Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.
- ❖ Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.
- ❖ For User Manual, click on
- https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm
- ❖ For FAQs, click on
- https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm
- [\[Source:gst.gov.in\]](https://www.gst.gov.in/)

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