

¹[Rule 10A : Furnishing of Bank Account Details

After a certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall ²[within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal.]

³**[Provided** that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]

¹ Rule 10A inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

² Substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023. Earlier to substitution it read as under:
“as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account ^A[which is in name of the registered person and obtained on Permanent Account Number of the registered person], or any other information, as may be required on the common portal in order to comply with any other provision.”

^A Inserted by Noti. No. 35/2021–Central Tax, dt. 24-09-2021. This amendment, not yet enforced.

³ Proviso inserted by Noti. No. 35/2021–Central Tax, dt. 24-09-2021. This amendment, not yet enforced.