

**Central Goods & Services Tax Rules, 2017**

**<sup>1</sup>[Rule 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**

<b>S.No.</b>	<b>Purpose</b>
<b>(1)</b>	<b>(2)</b>
<b>1.</b>	For filing of application for revocation of cancellation of registration in <b>FORM GST REG-21</b> under Rule 23
<b>2.</b>	For filing of refund application in <b>FORM RFD-01</b> under rule 89
<b>3.</b>	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.]

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<sup>1</sup> Rule 10B inserted by Noti. No. 35/2021–Central Tax, dt. 24-09-2021. It is made effective from 01-01-2022 by Noti. No. 38/2021–Central Tax, dt. 21-12-2021.