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GST Portal Recent Updates

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Biometric Based Aadhaar Authentication at Home State

Biometric based Aadhaar Authentication

- For a new Registration application filed the applicant may be intimated to undergo Biometric based Aadhaar Authentication and Document Verification in certain cases
- If the persons required to undergo such authentication reside in States other than the State where Registration is sought they need to travel to that jurisdictional State for the Biometric Authentication
- Now, where State jurisdiction in which registration is applied for is different from the Home State of Promoter/Partner the Promoter/Partner can opt to do the Biometric Authentication in Home State

Biometric based Aadhaar Authentication

Promoter/Partner can opt to do the Biometric Authentication in Home State only if the:

- Promoter/Partner is not the Primary Authorised Signatory
- Constitution of Business for the applicant is a Company:
 - Public Limited Co.
 - Private Limited Co.
 - Unlimited Co.
 - Foreign Co.
- Applicant has opted 'Yes' for Aadhaar Authentication

Biometric based Aadhaar Authentication

- Home State is decided as per the residential address entered for the said Promoter/Director
- If such residential address is outside India, then Promoter/Partner is required to go to Jurisdictional State for Biometrics
- This facility will be intimated to Promoter/Director through e-mail sent for Biometric Authentication

Biometric based Aadhaar Authentication

Home State GSK selection process

- To opt for Biometric Authentication at Home State GSK the Promoter/Director needs to go to the GST portal
- And in the pre-login screen navigate to **Services > Registration > Home State GSK selection for Promoter/Director of specific COBs**
- Enter the Temporary Reference Number (TRN) and Captcha code
- On validation the Home State and a field for GSK is displayed
- From the dropdown select a convenient GSK

Biometric based Aadhaar Authentication

Home State GSK selection process (contd.)

- After selecting GSK from dropdown, enter the captcha and click 'Get OTP' button
- An OTP will be sent to the mobile and e-mail of the Promoter/Director
- On successful validation of OTP, information message for selected GSK and name of State is displayed
- A confirmation e-mail is sent and
- A link for slot booking is provided in the mail
- The selection of GSK is one time facility and cannot be changed post selection

Changes in DRC-03, DRC-01A, DRC-04, DRC-05, DRC-07

Changes in DRC-03

Cause Of Payment dropdown list changed to:

- i. Audit
- ii. Investigation / Enforcement
- iii. Annual Return
- iv. Reconciliation Statement
- v. Mismatch between GSTR-1 and GSTR-3B
- vi. Mismatch between GSTR-2B and GSTR-3B
- vii. Scrutiny
- viii. Intimation of Tax through DRC-01A
- ix. Before Issuance of SCN/Statement (Voluntary)
- x. After Issuance of SCN/Statement but Before Issuance of Order
- xi. Others
- xii. Order

Changes in DRC-03

- If Cause of Payment is chosen as Others, it is mandatory to specify details
- If Cause of Payment is chosen as Order, system navigates to Payment Towards Demand
- For Cause of Payment chosen as:
 - Intimation of Tax through DRC-01A and
 - After Issuance of SCN/Statement but Before Issuance of Order
 - Partial payment can be made
 - Multiple DRC-03 can be filed for same reference no.
 - Total amount paid through one or multiple DRC-03 can not be more than the amounts mentioned in DRC-01A or SCN
 - Only the interest amount can be more than the amount mentioned in DRC-01A or SCN
 - Payment against SCN can be made even after 30 days of issuance of SCN, till Order is issued

Automatic Generation of DRC-04

- In accordance with the change made in Rule 142(2) the DRC-04 will be issued automatically
- It will be so for all Cause of Payment except for 'After Issuance of SCN/Statement but Before Issuance of Order'
- The amended Form DRC-04 will be generated by System and communicated to Taxpayer
- For DRC-03 filed with Cause of Payment being 'After Issuance of SCN/Statement but Before Issuance of Order', then DRC-05 or DRC-07 or Drop Proceedings can be done

Other

Acceptance of Payment or Reply made to Intimation in DRC-01A

- In case the payment and/or reply made to the Intimation in DRC-01A is satisfactory the case can be closed by issuing Part C of DRC-01A as per amended Rule 142(2A)

Issuance of Order DRC-07 with Zero amount

- DRC-07 the Summary of Order and DRC-08 the Summary of Rectification Order or Withdrawal Order can be issued with zero amount

Changes in Refund

Refund Changes

- Chronological filing of Refund application restriction removed for some types of refund cases
- Certain validations kept in the System disallowed taxpayers to utilize, for refund, the balance lying under different major heads of Electronic Credit Ledger. Such validations have been removed.

THANK YOU

For deeper and more insightful conversation on the subject matter please contact:

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