

Aadhaar authentication made mandatory for filing of refund of IGST paid on export of goods and filing of refund application in Form RFD-01 in other cases

- Now, GST System will transmit the export invoice details of the taxpayer to ICEGATE for processing the IGST refund only if the Aadhaar authentication or uploading of e-KYC documents have been successfully done. Therefore, the system will not transmit export invoice details to the ICEGATE if the taxpayer has not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhar enrolment ID).
- Similarly, the taxpayer will now not be able to file applications for refund in Form RFD-01, in case they have not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhar enrolment ID). In case such taxpayers initiate an application for refund, they will be displayed suitable error messages.