> Aadhaar Authentications in Form GST REG-01, during Registration, for all type of taxpayers (*except PSU, Govt Bodies, Statutory Body and Local Authority*)

· For Taxpayers applying for a new registration and opting for Aadhaar Authentication, the authentication would now be required to be done only for one Primary Authorized Signatory and one Promoter/Partner, (instead of all Authorized Signatories and Partners/Promoters, hitherto).

· If Taxpayer has not opted for Aadhaar Authentication while applying for a new registration and if a SCN is raised by Tax-officer, on Aadhaar Authentication tab, taxpayer will be able to upload E-KYC documents while filing clarification. This upload of E-KYC documents can also be done by the Tax Official (on behalf of the taxpayer) doing site verification.