[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 6/2017 – Central Tax

New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka

G.S.R. (E).- In exercise of the powers conferred by sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Central Board of Excise and Customs hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

(i) Aadhaar based Electronic Verification Code (EVC);

(ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)
Under Secretary to the Government of India

IndiaCode