

**GST Alert 01/2023-24**

**Date 15.05.2023**

### **Special Verification Drive for GST Registrations**

CBIC has announced that GST department shall initiate a special drive to identify Fake/Non-genuine GST registrations from 16.05.2023 to 15.07.2023, wherein the Central Department or State GST Department will verify the genuineness of GST Registration based on the various tools and methods. It has been advised to GSTN that they may issue some guidelines to Departmental officers for checking the genuineness of the registrations. Currently, there is no such guideline available on the common portal but based on the common practices followed by the Departmental officers while approving the GST registrations, we believe the following may be followed during such special drive.

During the verification visit by the departmental officer, a registered dealer must ensure that the following documentation and details are available at each of the registered premises: -

#### **1. Documents of the entity**

- a. It is advisable to have all the original documents available at the respective premises during this drive. Due to security reasons or any reason such documents are not feasible to keep at premises, then physical copy of all self-certified documents which were provided at the time of registration should be readily available for verification.
- b. Original / Certified Copy of the PAN Card
- c. Certificate of Incorporation in case of LLP / Pvt Ltd / Ltd Companies
- d. Original / Notarised Copy of the Partnership Deed in case of Partnership Firm
- e. Original / Certified Copy of Shop & Establishment Certificate in case of Proprietorship / HUF

#### **2. Document of the Directors / Partners / Proprietor / Karta**

- a. Original / Certified Copy of the PAN Card
- b. Original / Certified Copy of the Aadhar Card
- c. Latest Passport Size Photograph



- d. Make sure that the Communication details namely Mobile Number and Email ID are duly updated on the GSTN Portal

### 3. Document of the Primary Authorised Signatory

- a. Original / Certified Copy of the PAN Card
- b. Original / Certified Copy of the Aadhar Card
- c. Latest Passport Size Photograph
- d. Letter of Authorisation / Copy of Resolution issued by Board of Directors / Managing Committee, etc.
- e. Make sure that the Communication details namely Mobile Number and Email ID are duly updated on the GSTN Portal

### 4. Documents for Principal / Additional Place of Business

- a. In case of Owned Premises, copy of Municipal Tax Bill / Latest Index Copy
- b. In case of Rented / Leased / Shared Premises, Copy of Consent along with certified true copy of Municipal Tax Bill / Latest Index Copy / Electricity Bill

### 5. Registered Name to be displayed on every registered premises along with GSTIN

- a. Kindly verify that Principal place of business & every additional place of business is currently reflected on latest GSTIN Registration Certificate. Also update the business address if not added on the certificate and remove the place of business which is registered in GST but currently no activity has been carried out.
- b. Kindly ensure that GSTIN RC is properly displayed at all the registered place of business and the GSTIN of the registered person is displayed on the name board exhibited at the entry of his place of business.



### 6. Other care points: -

Since this is a nationwide drive, please ensure that you verify the identity of the officer who is visiting your place in a courteous manner, **in order to ensure that your documents do not land up in the hands of any possible fraudulent person.**

If, after detailed verification, it is found that the taxpayer is non-existent and fictitious, then tax officer may immediately initiate action for suspension and cancellation of the registration of the said taxpayer in accordance with the provisions GST Act and Rules.

Further, the jurisdictional officer may proceed to block the input tax credit as per provision of Rule 86A in case of suspicion.

It is to be noted that there are no guidelines yet provided for such a special drive. However, based on our experience and the best possible way to prove genuineness we have identified the above process. This note has been provided to enable you to be prepared during the verification process, however, if you are facing difficulties during the premises visit, feel free to contact our office immediately.

We have attached herewith a copy of the instruction issued by CBIC for your ready reference.

Trust you shall find the useful.

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