



**NOTIFICATION NO. 6/2017-CENTRAL TAX, DATED 19-6-2017 [UPDATED]**

*[As Amended by Notification No. 11/2017-Central Tax, dated 28-6-2017]*

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);
- <sup>1</sup>[(ii) *Electronic verification code generated through net banking login on the common portal;*
- (iii) *Electronic verification code generated on the common portal:]*

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.

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*1 Clauses (ii) and (iii) substituted for clause (ii) by Notification No. 11/2017-Central tax, dated 28-6-2017, w.r.e.f. 22-6-2017. Prior to its substitution, clause (ii) read as under:  
"(ii) Bank account based One Time Password (OTP):"*