



The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-212

Applicability of biometric based Aadhar authentication extended to Andhra Pradesh

Notification No. 27/2022-CT dt. 26.12.2022 laid down that the provisions of rule 8(4A) of CGST Rules, 2017 shall not apply in all the States and Union territories except the State of Gujarat and Puducherry thereby, implying that biometric based Aadhaar authentication and taking of photograph for completion of registration application shall be applicable only in Gujarat and Puducherry. The applicability of this notification has now been extended to Andhra Pradesh.

[Notification No. 54/2023-CT dt. 17.11.2023](#)

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