

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

Dated Shillong, the 4th December, 2024

No. ERTS (T) 6/2022/Pt/21 - The Governor of Meghalaya is pleased to implement the GSK Mapping Details along with the updated guide from GSTN and to setup facilitation centres in the State of Meghalaya with regards to **Biometric-based Aadhar Authentication of GST Registration with effect from 06.12.2024 (midnight).**

1. GSK Mapping Details, Meghalaya - **Annexure - 'A'**
2. A Guide for rolling out Biometric – based Aadhar Authentication and Document Verification System (Rule 8 (4A) of the CGST Rules) - **Annexure - 'B'**

Sd/-

(Sibhi. C. Sadhu, IAS)

Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

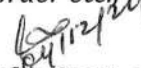
Memo No. ERTS(T) 6/2022/Pt/21-A

Dated Shillong, the 4th December, 2024

Copy to:-

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. The Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. The Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
13. All Administrative Departments.
14. The Deputy Commissioner, East Khasi Hills District, Shillong / West Khasi Hills District, Nongstoin / West Jaintia Hills District, Jowai / South West Khasi Hills District, Mawkyrwat / Ri-Bhoi District, Nongpoh / West Garo Hills District, Tura / East Garo Hills District, Williamnagar / East Jaintia Hills District, Khliehriat / Eastern West Khasi Hills District, Mairang / South Garo Hills District, Baghmara / South West Garo Hills District, Ampati / North Garo Hills District, Resubelpara.
15. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 20 spare copies.
16. Assembly Secretariat.
17. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.



Joint Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department

GSK Mapping Details, Meghalaya

Sl. No	District Code or District name	Name of GSK Centre	Biometric Centre Address	State Jurisdiction code
1	ML-EKH	Lachumiere, Shillong-1	O/o Superintendent of Taxes, Shillong, Lacchumiere. PIN-793001	ML-01 ML -02 ML -03 ML -04 ML-13
2	ML-EKH	Dhanketi, Shillong-2	O/o Superintendent of Taxes, Shillong, Dhanketi. PIN-793001	ML -05 ML -06 ML -07 ML -08
3	ML- EGH ML-NGH	Williamnagar	O/o Superintendent of Taxes, Williamnagar PIN-794111	ML -09
4	ML- WGH ML- SGH ML- SWG	Tura	O/o Superintendent of Taxes, Tura. PIN-794001	ML -10 ML -16
5	ML- EJH ML-WJH	Jowai	O/o Superintendent of Taxes, Jowai PIN-793150	ML -11 ML -15
6	ML- RIB	Nongpoh	O/o Superintendent of Taxes, Nongpoh. PIN-793102	ML -12
7	MG- EWH ML-SWK ML- WKH	Nongstoin	O/o Superintendent of Taxes, Nongstoin. PIN-793119	ML -14

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/Ma'am,

I am directed to attach **updated guide** for the implementation of Biometric-based authentication in GST Registration for information and necessary action.

Further, it is requested to ensure that the **checklist** template shared on the SAIS server is updated on weekly basis (by Monday). This will facilitate a smooth transition and implementation across all States and UTs.

Thanks & Regards,

Sansar Singh
AM (Services),
GSTN

A Guide for rolling out Biometric-based Aadhaar Authentication and Document Verification system (Rule 8(4A) of the CGST Rules)

a) Amendment to rule 8 of the State GST Rules:

The required amendment in Rule 8 of the concerned State GST Rules in line with the CGST Rules, has to be made by all the States/U.Ts. To make the said provision applicable to the concerned State/U.T., a Notification to include the name of the State/U.T. in the original Notification is required to be issued by the Central Government as per the provision of Rule 8(4B). Since the time expected to be taken for the actual roll-out is variable and depends on many factors it would be difficult to provide a fixed roll-out date. Hence, a request to the Central Government may be made after the preparation of a road map considering the preparedness of the State/U.T. to ensure the administration to roll out the facility only when the infrastructure is in readiness.

At this stage, a consultation with CGST authorities would also be required to take them on board, so that the parallel preparation is also done by the CGST authorities for Biometric Authentication, as enumerated in the following paras jointly with the SGST Authorities.

b) Appointment of a State Nodal Officer/SPOC for the rollout of biometric authentication facility:

Every State/UT is requested to nominate a Nodal Officer (who will act as the SPOC) to coordinate with GSTN and share contact details.

c) Identification of GST Suvidha Kendras (GSK) for conducting the biometric authentication:

GSKs need to be identified for conducting the biometrics and the same need to be notified as facilitation centers for the purpose, in accordance with rule 8(4A). The current application supports working in the back office by the departmental officers as requested by most of the States. Thus, departmental officers may be deployed for this purpose.

d) Mapping of the GSK with the circle/ward/range/unit of the Dept. :

Ideally, one GSK per unit office (i.e. circle/ward/range, etc.) is needed. The number of systems (workstations including devices and connectivity) at each of these GSKs may be increased as per requirement. In places with multiple unit offices, one GSK can be set up with a different number of workstations as per requirement.

In tax administrations working through CRUs, GSKs mapped to the range/field offices are desirable in order to ensure that taxpayers required to undergo biometric authentication do not have to travel beyond what they are required, in case of adjudication/PH proceedings.

Such GSKs are to be mapped onto the field office with its attendant PIN so that the TRN generated in respect of a jurisdiction gets to authenticate in a GSK mapped onto the concerned jurisdiction

- (14)
- e) Identification and procurement of hardware and connectivity required for this purpose:

The hardware devices required for this purpose have to be procured by the concerned State/UT. The technical specifications are mentioned in this document.

- f) Identifying BAO and supervisory officers in sufficient numbers:

Every GSK would be required to be manned by a Biometric Authentication Officer (BAO) who would ideally be a Government employee since this work involves access to confidential and personal information. The BAO would use the device to scan the fingerprints and the iris of the applicant/PAS for validating it with reference to the UIDAI database. Since this is sensitive personal information and impacts the privacy of the individual consenting to provide it, the same should be handled by a Government official/staff.

The CBIC Inspectors/Officers can also be deployed in consultation with the respective local CGST office. It is to be noted that this process is related to TRN where there would not be any assignment to State or Centre. After this process, ARNs are generated for further process and the same can be carried out as per current practice according to the assignment either State or Centre.

The number of BAOs at a GSK would depend on the tentatively expected load at the center. Each GSK and the BAOs/activities at the center would be supervised by a Supervisory Officer who would rank senior to the BAOs. The Supervisory Officer would also be tasked to manage the queue at the centers and would create a system to regulate the order in which visitors to the GSKs would undergo authentication.

The slot booking tool has also been developed by GSTN. By using this tool, the applicant would be able to book a slot, out of available slots within 15 day period during which the ARN remains active so that she/he can undergo authentication at her/his convenience.

- g) Assessing the load and putting into place the sufficient number of required devices like fingerprint and iris scanners:

A sufficient number of devices will be required in view of the fact that all applicants flagged by the system as falling in the High-Risk category (based on pre-set parameters) will be required to undergo biometric authentication. Further, adequate redundancy may be considered to replace equipment which malfunctions (normally 10% of the functional units)

- h) Trade advisories:

Suitable advisories to be issued to inform the trading community and enlist their support in the exercise. It may be stressed that this is being resorted to in case of new registrations in order to prevent the entry of non-genuine persons into the system so as to protect the genuine traders' credits and hence this move may be supported and also publicized and encouraged by trade bodies.

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i) **Outreach and publicity:**

This process needs to be given wide publicity so that the concerned persons are aware of the legal requirement of biometric authentication in system-chosen cases in order to be able to secure GST registration. The relevant GSKs in respect of each physical location in the State/UT, along with their complete addresses/locations and contact details need to be freely made available to the taxpayers/tax practitioners and other stakeholders

j) **Training to the BAOs:**

The BAOs should be trained in the use of biometric authentication equipment and also basic troubleshooting in case of difficulty

k) **Role mapping:**

The level of officer to whom the roles of BAO and Supervisory Officer would be assigned, has to be decided by the concerned State/UT so that it can be mapped onto the system. The mapping schema is mentioned in this document

l) **Activities for enabling :**

- i. **GSK Mapping:** The following details are required to be sent to GSTN. The details filled in below are related to Gujarat, which are for reference only.