

Deepali Mehta

Notifications: Notification No 35/2021- CT dated 24.09.2021: Seeks to make Eighth amendment (2021) to CGST Rules, 2017. Rule 10A: With date to be notified: While registration, bank details are to be submitted within 45 days of obtaining the Registration Certificate [REG-06]. Now further it is inserted that the Bank details should be in name of the registered person and obtained on Permanent Account Number of the registered person. The following proviso shall be inserted, namely:- “Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.” Rule 10B is to be inserted with date to be notified: The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo