

Aadhaar based Electronic Verification Code (EVC) & Bank account based One Time Password (OTP) are notified as modes of verification.

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G.S.R......(E).- 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 Electrnic Verification Code (EVC)
- (ii) Bank account based One Time Password (OTP)

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.