

## Chapter 29: GST Practitioners

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### 29.0 GST Practitioners [Section 48]

- (1) The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.

National Academy of Customs, Indirect Taxes and Narcotics (NACIN) is conducting online exams for GST Practitioners Examination.

- (2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 in such manner as may be prescribed.
- (3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

### 29.1 Eligibility, Duties & Other Conditions [Rule 24 & 25]

The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning have been prescribed in the Rule 24 and 25 of the Return Rules.

Eligibility Criteria—

Rule 24 of the Return rules provides the eligibility conditions to get enrolled as GST Practitioner. Any person who—

- is a citizen of India
- is a person of sound mind
- is not adjudged as insolvent
- has not been convicted by a competent court for an offence with imprisonment not less than two years

In addition, the person should also satisfy any of the following conditions:

- Is a retired officer of the Commercial Tax Department of any State Government or of the CBIC and has worked in a post not lower in rank than that of a Group-B gazetted officer for minimum period of two years or
- Has been enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years or
- Has passed:
  - a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force or
  - a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub clause (i) or
  - any other examination notified by the Government, on the recommendation of the Council, for this purpose or

- any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination or
- has passed any of the following examinations, namely:
  - final examination of the Institute of Chartered Accountants of India
  - final examination of the Institute of Cost Accountants of India
  - final examination of the Institute of Company Secretaries of India

**w.e.f. 1st February 2019**, The Central Government vide *Notification No. 03/2019-CT, dated 29th January, 2019* has amended CGST Rules, 2017 details of which are explained below:

	Revised	Comment
<b>Insertion in Rule 83(8)</b> [Provisions related to goods and services tax practitioner]	<p>A goods and services tax practitioner can undertake any or all of the following additional activities on behalf of a registered person, if so authorised by him to-</p> <p><b>(f) furnish information for generation of e-way bill;</b>  <b>(g) furnish details of challan in FORM GST ITC-04;</b>  <b>(h) file an application for amendment or cancellation of enrolment under rule 58; and</b>  <b>(i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme</b></p> <p>Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration <b>or where an intimation to pay tax under composition scheme or to withdraw from such scheme</b> has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.</p>	

## 29.2 Application to register as GST Practitioner

- ❖ A person desirous of becoming GST Practitioner has to submit an application in the form GST PCT-1
- ❖ The application shall be scrutinised and GST practitioner certificate shall be granted in the form GST PCT-2.
- ❖ In case, the application is rejected, proper reasons shall have to be mentioned in the form GST PCT-4

The enrolment once done remains valid till it is cancelled. But no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Council.

Any person who has been enrolled as goods and services tax practitioner by virtue of him being enrolled as a sales tax practitioner or tax return preparer under the existing law shall remain enrolled only for a period of one year from the appointed date unless he passes the said examination within the said period of one year.

**w.e.f. 1st February 2019**, [Notification No. 03/2019-CT, dated 29th January 2019]:

Substitution in heading of Chapter-II	Composition Rules	"Composition Levy"	
<b>Substitution in 2nd proviso to Rule 83 (3)</b>	Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of [eighteen months] from the appointed date	Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of [thirty months] from the appointed date	<i>Allows time to complete the exam after enrolment.</i>

### 29.3 Activities by GST practitioner

- ❖ A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person:
  - furnish details of outward supplies (w.e.f. 01-10-2022 inward supplies omitted)
  - furnish monthly, quarterly, annual or final return
  - make deposit for credit into the electronic cash ledger
  - file a claim for refund
  - file an application for amendment or cancellation of registration
- ❖ A confirmation from a registered person shall be sought where an application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner.
- ❖ In addition, a GST practitioner shall also be allowed to appear as authorised representative before any officer of department, Appellate Authority or Appellate Tribunal, on behalf of such a registered person who has authorised him to be his GST practitioner.

### 29.4 Duties & responsibilities

#### 29.4.1 Registered Person

- ❖ Any registered person may give consent and authorise a GST practitioner in the form GST PCT-5 by listing the authorised activities in which he intends to authorise the GST practitioner.
- ❖ The registered person authorising a GST Practitioner shall have to authorise in the standard form Part A of form GST PCT-5
- ❖ The registered person may, at any time, withdraw such authorisation in the prescribed form GST PCT-5.
- ❖ The responsibility for correctness of any particulars furnished in the return or other details filed by the GST practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.
- ❖ Any statement furnished by the GST practitioner shall be made available to the registered person on the GST Common Portal. For every statement furnished by the GST practitioner, a confirmation shall be sought from the registered person over email or SMS.
- ❖ The registered person before confirming should ensure that the facts mentioned in the return are true and correct before signature. However, failure to respond to request for confirmation shall be treated as deemed confirmation.

#### 29.4.2 GST Practitioner

- ❖ The GST practitioner shall be allowed to undertake only such tasks as indicated in the authorisation Form GST PCT-5.
- ❖ GST practitioner will have to accept the authorisation in Part B of the form GST PCT-5 as authorized by Registered person in Part A of form GST PCT-5
- ❖ The responsibility for correctness of any particulars furnished in the return or other details filed by the GST practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished
- ❖ The GST practitioner shall prepare all statements with due diligence and affix his digital signature on the statements prepared by him or electronically verify using his credentials.
- ❖ If the GST practitioner is found guilty of misconduct, his enrolment will be liable to be cancelled. A show cause notice would be issued to him in the form GST PCT-3.