

**Dear Professional Colleague(s),**

We are pleased to share with you that the Lucknow Bench of the Allahabad High Court has permitted the Company Secretaries (CSs) to practise before the authorities established under the Value Added Tax (VAT) Act.

This is achieved due to the persistent efforts of Lucknow Chapter of NIRC-ICSI under the guidance and support of Team ICSI.

The following is the news article published in Times of India dated 26<sup>th</sup> August, 2014.

**The Times of India**

**Title : HC allows CAs, CSs to practise before VAT authorities**

**Author :**

**Location :**

**Article Date : 08/26/2014**

The Lucknow bench of the Allahabad high court has permitted the chartered accountants (CAs), company secretaries (CSs) and cost and works accountants to practise before the authorities established under the Value Added Tax (VAT) Act.

The bench vacated its interim order issued on August 6, 2014 prohibiting CAs, CSs and cost and work accountants from representing their clients before the VAT authorities.

A division bench of Chief Justice DY Chandrachud and Justice DK Upadhyay passed the above orders on the application moved by the Institute of Chartered Accountants of India (ICAI) and the Institute of Company Secretaries of India (ICSI).

Earlier, the high court had passed an interim order restraining the CAs,CSs, the cost and works accountants and their authorised agents from appearing before VAT authorities on behalf of the clients. As the interim order was a great setback to the CAs, CSs and the cost and works accountants, their associations rushed the high court for lifting of the interim ban. The court while lifting the ban said that it will hear the plea of the authorised agents on September 16 next.

The high court while hearing a writ petition moved by the Tax Lawyers' Association, Lucknow issued a ban order on August 6.

The petition had challenged Rule 73 of the UP Value Added Tax Rules, alleging that it contravened the UP VAT Act and the Advocates' Act and therefore it should be scrapped. This rule permitted the CAs CSs, cost and works accountants as well as authorised agents to represent dealers before VAT officials.



With best regards,

**CS Shyam Agrawal**  
**Chairman**  
**NIRC-ICSI**  
**93149-23451**