



PD,PP&S/BM-2017/9

May 11, 2017

Dear Professional Colleagues,

Section 48(1) of the Central Goods & Services Act,2017 (CGST) provides for “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.*”

Pursuant to Section 48 of CGST, read with Rule 24 of the **Revised Return Rules**, any person who has passed the Final Examination of The Institute of Company Secretaries of India (ICSI) is eligible for enrolment as a Goods & Services Tax Practitioner by making an application in Form GST PCT-1 to the Authorised Officer.

A Goods & Services Tax Practitioner is eligible to undertake the following tasks:

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

This is for your information please.

With kind regards,

CS (Dr.) ShyamAgrawal
President,ICSI