

# Goods & Services Tax

## Educational Series

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### Disqualifications for Authorized Representation

Under Section 116 (3) CGST Act, 2017, the following persons shall be disqualified to act as an authorized representative under this Act:



- Disqualifications under (a), (b) and (c) are all time disqualifications but disqualification under (d) above is for the period during which the insolvency continues.
- Where an authorised representative, **other than those referred to in clause (b) or clause (c) of sub-section(2) of section 116 is found**, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.
- Any person who has been disqualified under the provisions of the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

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