



GST Practitioner's Guide



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

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From the President

Embarking upon its Golden Jubilee year on October 4, 2017, the Institute and the entire community of Company Secretaries was blessed with kind words of Hon'ble Prime Minister, Shri Narendra Modi. His inaugural address deliberated the role of corporate sector in the growth of the nation along with the role of Company Secretaries in the corporate sector and corporate compliance mechanism. Precisely, he stressed in the perspective of varied transformations taking place in Indian economy claiming best practices of transparency, accountability and governance, Company Secretaries play an active role in producing a new business culture. With nearly, 19 lakh new citizens under the scope of indirect taxes following the implementation of GST, it is our duty to encourage the business community in this regard. With lakhs of students enrolled with our Institute, could we yield the responsibility to train one lakh youth about the minutest nuances of GST, who could eventually help small businesses and traders in their localities linking them with GSTN, in filing returns after receiving training.

Indeed, Institute has owned, is owning and would keep owning the responsibility of serving the nation with its professional excellence in assisting the government's initiatives towards building nation with the best practices in governance and compliances.

Bringing in line the vision New India, 2022 for ensuring inclusive growth of the nation, one major reformative step has been taken by the government with the recent enactment of Goods and Services Tax in 2017 which would facilitate a transparent, just, equitable and fair taxation system along with hassle-free tax administration.

With a view to render the out and out association with the government initiatives of One Nation, One Tax in the form of GST, the professional comity of the country including Company Secretaries are playing an imperative role in ensuring maximum benefits of GST to the populace with the viable solution to the challenges if any in the smooth implementation of this historic tax reform.

Company Secretaries being corporate legal experts can now practice as a GST Practitioner under the indirect tax regime. To facilitate and to provide guidance to the Company Secretaries, ICSI has brought out GST Practitioner's Guide to provide guidance in rendering their professional services to GST practitioners under GST Law, effectively and efficiently

We are thankful to the efforts of CS P.K. Singh, B.Com, Practicing CS and Member of ICSI GST Advisory Group along with CS Kuldeep Bengani, Practicing Company Secretary for their valuable inputs.

I commend the sincere efforts of Mr. Govind Agarwal, Assistant Director & Ms. Nikita Agarwal under the guidance of CS Sonia Baijal, Director, ICSI for preparing and finalising the manuscript of the book.

I am sure that this Publication would be a value addition to the professionals and particularly Company Secretaries in better understanding of technical aspects of GST.

Place: New Delhi

Date : November 02, 2017

CS (Dr.) Shyam Agrawal

President

The Institute of Company Secretaries of India

GST PRACTITIONER'S GUIDE

I. Introduction

Company Secretaries are independent professionals of high calibre and are governed by the Code of Conduct provided in the Company Secretaries Act, 1980. Company Secretaries are given extensive exposure, pre and post qualification, by the Institute of Company Secretaries of India (ICSI) through detailed course material, examinations, rigorous training and continuing professional development programmes. The curriculum of Company Secretaryship course covers in detail study of Direct Taxes and Indirect Taxes, Accountancy, Corporate Laws, Financial Treasury and Forex Management, etc.

The Company Secretaries are rendering value added services to the trade and industry and are acting as extended arms of the regulatory mechanism. Company Secretaries are experts in legal subjects. They are repository of knowledge and skills which are further sharpened by excellent practical training. In pre Goods & Services Tax (GST) regime of Indirect Tax, Company Secretaries were recognized as authorised representatives under various indirect tax laws. Company Secretary, being experts in legal interpretation and possessing sufficient accounting and taxation knowledge, are the best suited to understand, execute and implement GST assignments because GST is more of law than computation and in fact, computation part will be taken care by the technology. It is already proven, based on the faith of Governments and Corporates that Company Secretaries' interpretations and understanding of laws is much better, therefore Company Secretary has an edge as far as GST is concerned. Company Secretaries are recognized

as one of the Key Managerial Personnel (KMP) of a company under the Companies Act, 2013. One of the functions of the Company Secretary as a KMP, includes reporting and advising the Board about compliance of applicable laws to the company which *inter-alia* includes the Goods and Services Tax laws. Goods and Services Tax is an indirect tax applicable throughout India which has replaced multiple cascading taxes levied by the Central and State Governments. Goods and Services Tax, has provided a new opportunity to Company Secretaries to establish themselves as an Indirect Tax Practitioner. Under GST Law, a Company Secretary can register himself as GST Practitioner and can provide services as a GST Practitioner. Company Secretary can also appear as an authorised representative before any officer of department, Appellate Authority or Appellate Tribunal on behalf of a registered person who has authorised such individual to be his Authorised GST Practitioner. Company secretary as GST Practitioner can play an important role being an advisor and facilitator for due compliance of laws relating to Goods and Services Tax to the small and medium size businesses and corporate world.

II. Object of Guide

The object of this Guide is to provide guidance to the Company Secretary for discharging their role as GST practitioner under GST Law. It intends to:

- (I) Assist in understanding the provisions of Section 48 of CGST Act, 2017 read with Rules 83 and 84 of CGST Rules, 2017 relating to GST Practitioners.
- (ii) Assist in understanding the provisions of section 116 of the CGST Act, 2017 read with Rules 116 of the CGST Rules, 2017 relating to appearance by authorised representative.
- (iii) Assist in understanding role and responsibility as CS GST Practitioner under GST law and as a member of the Institute of Company Secretaries of India (ICSI)

III. Terms, Abbreviations used in this Guidance Note

A brief explanation of terms and abbreviations appearing in this Guide is given below. Further, reference to a section without reference to the relevant Act, means that the section has reference to the Central Goods and Services Tax Act, 2017.

- (a) **Act** : The Central Goods and Services Tax Act, 2017
- (b) **Rules** : Central Goods and Services Tax (CGST) Rules, 2017
- (c) **CGST** : The Central Goods and Services Tax
- (d) **SGST** : The State Goods and Services Tax
- (e) **IGST** : The Integrated Goods and Services Tax
- (f) **GST PCT or GST Practitioner** : Goods and Services Tax Practitioner
- (g) **Institute or ICSI** : The Institute of Company Secretaries of India.
- (h) **CS** : Company Secretary
- (I) **GST law** : Goods and Services Tax Law including CGST Act, SGST Act, IGST Act, UGST Act and Rules made thereunder.

IV. Meaning of Goods and Services Tax Practitioner

GST Practitioner is a Goods and Services Tax professional under CGST Act, who can prepare returns and perform other activities on the basis of the information furnished to him by a Registered Person.

Definition of GST Practitioner is provided under section 2(55) of CGST Act, 2017. It states that “Goods and Services Tax Practitioner” means any person who has been approved under section 48 to the act as such

practitioner. Therefore, it is very clear that for a Company Secretary to become a GST practitioner, needs to get an approval under section 48 of the CGST Act, 2017 to act as GST practitioner.

V. Framework for GST Practitioner Registration

Section 48 (1) of CGST Act, 2017 under Chapter IX read with Rule 83 of Central Goods and Services Tax (CGST) Rules, 2017 deals with:

- a. The manner of approval of goods and services tax practitioners,
- b. their eligibility conditions,
- c. duties and obligations,
- d. manner of removal and
- e. other conditions relevant for their functioning.

VI. Eligibility for GST Practitioner [Rule 83 (1)]

A person can apply for GST Practitioner registration, if he:

- (i) is a citizen of India;
- (ii) is a person of sound mind;
- (iii) is not adjudicated as insolvent;
- (iv) has not been convicted by a competent court.

VII. Qualifications for GST Practitioner [Rule 83 (1)]

An eligible person should also possess any one of the following

qualifications or conditions in order to make application as GST Practitioner:

- (a) that he is a **retired officer** of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a **Group-B gazetted officer** for a period of **not less than two years**; or
- (b) that he 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**;
- (c) he has passed:
 - (i) 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
 - (ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub-clause (I); or
 - (iii) Any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
 - (iv) has passed any of the following examinations, namely.-
 - (a) final examination of the Institute of Chartered Accountants of India; or
 - (b) final examination of the Institute of Cost Accountants of India; or
 - (c) final examination of the Institute of Company Secretaries of India.

VIII. Registration Provisions for GST Practitioner

1. *Application [Rule 83(1)]*

An application in **FORM GST PCT-01** may be made electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as Goods and Services Tax Practitioner by eligible person.

2. *Form GST PCT-02 [Rule 83(2)]*

On receipt of the application as above, the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enroll the applicant as a goods and services tax practitioner and issue a certificate to that effect in **FORM GST PCT-02** or reject his application where it is found that the applicant is not qualified to be enrolled as a Goods and Services Tax Practitioner.

3. *Validity [Rule 83(2)]*

The enrolment made as GST Practitioner shall be valid until it is cancelled.

4. *Examination*

Provided that 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 Commissioner on the recommendations of the Council.

IX. Removal due to Guilty of Misconduct

If any Goods and Services Tax Practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorized officer may, after giving him a notice to show cause in **FORM GST PCT-03** for

such misconduct and after giving him a reasonable opportunity of being heard, by order in **FORM GST PCT -04** direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner. **[Rule 83(4)]**

X. Appeal to the Commissioner

Any person against whom an order for disqualification has been made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order. **[Rule 83(5)]**

XI. Activities/ Functions of GST Practitioner: [Rule 83(8)]

1. A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorized by him to:
 - (a) furnish the 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
2. Registered person to give his consent : Where any 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 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 proceeded with further until the registered person gives his consent to the same.

3. A Goods and Services Tax Practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8) of Rule 83. **[Rule 83(11)]**

XII. Responsibility of Registered Person

Any registered person opting to furnish his return through a Goods and Services Tax Practitioner shall-

- a) Give his consent in FORM **GST PCT-05** to any Goods and Services Tax Practitioner to prepare and furnish his return; and
- b) Before confirming submission of any statement prepared by the Goods and Services Tax Practitioner, ensure that the facts mentioned in the return are true and correct. **[Rule 83(9)]**
- c) Responsible person under GST: As per **Section 48(3)** of CGST Act, 2017 the responsibility for correctness of any particulars furnished in the return or other details filed by the Goods and Services Tax Practitioner shall continue to rest with the registered person on whose behalf such return and details are furnished.

XIII. Responsibility of a GST Practitioner

1. *Under GST Act:* The Goods and Services Tax Practitioner shall-
 - (a) prepare the statements with due diligence; and
 - (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials. **[Rule 83(10)]**

Thus although the responsibility for correctness of particulars furnished in return is of the taxable person but it is the duty of the Professional to furnish correct return otherwise he may be charged under negligence.

2. *Additional responsibility for Company Secretary as a GST Practitioner:*
 1. to acquire expert knowledge of GST law and its procedures
 2. to abide by code of conduct of the Institute
 3. to uphold the grace, dignity and professional standing of the Institute
 4. to foster compliance management and corporate governance in GST

XIV. Other Provisions

1. *Authorise and Withdrawal by Registered person* : Any registered person may, at his option, authorise a Goods and Services Tax Practitioner on the Common Portal in **FORM GST PCT-05** or, at any time, withdraw such authorisation in **FORM GST PCT-05** and the Goods and Services Tax Practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorization during the period of authorisation. **[Rule 83(6)]**
2. *Confirmation*
 - (a) Where a statement required to be furnished by a registered person has been furnished by the Goods and Services Tax Practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the Goods and Services Tax

Practitioner shall be made available to the registered person on the Common Portal:

- (b) where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the Goods and Services Tax Practitioner. **[Rule 83(7)]**

3. *Conditions for purposes of appearance by GST Practitioner [Rule 84]*

- (a) No person shall be eligible to attend before any authority as a Goods and Services Tax Practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83 as GST Practitioner.
- (b) A Goods and Services Tax Practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.

XV. Appearance by Authorised Representative [Section 116 CGST Act, 2017]

- (1) *Meaning of authorized representative* : Definition of authorised representative is provided under section **Section 2(15)** of CGST Act. It lays down that “authorised representative” means the representative as referred to in section 116.

Section 116(1) of CGST Act provided that any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in

connection with any proceedings under this Act, may, **otherwise than when required under this Act to appear personally for examination on oath or affirmation**, subject to the other provisions of this section, appear by an authorised representative.

(2) *Persons who can act “authorised representative”[Section 116 (2) CGST Act, 2017]:*

Following persons can act as authorized representatives if authorized by the authorizer:

- (a) his relative or regular employee; or
- (b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or
- (c) any chartered accountant, a cost accountant **or a company secretary**, who holds a certificate of practice and who has not been debarred from practice; or
- (d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of **the Board** who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years:
Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or
- (e) any person who has been authorised to act as a **goods and services tax** practitioner on behalf of the concerned registered person.

(3) *Disqualification for Authorized Representation [Section 116 (3) CGST Act, 2017]*

- i. Following persons shall be disqualified to act as authorised representatives under this Act:
 - (a) who has been dismissed or removed from Government service; or

- (b) who is convicted of an offence connected with any proceedings under CGST Act, the SGST Act, the IGST Act or the UGST Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or
- (c) who is found guilty of misconduct by the prescribed authority; or
- (d) who has been adjudged as an insolvent.
- (ii) *Period of Disqualification:*
- Disqualifications under (a), (b) and (c) above are all time disqualification.
 - Disqualification under (d) above is for the period during which the insolvency continues.
- (iii) *Disqualification for misconduct of an authorised representative [Rule 116] :* 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.
- (iv) 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. **[Section 116(4) CGST Act, 2017]**

XVI. Dress Code for a CS appearing before Judicial/Quasi – Judicial Bodies and Tribunals

The Council of the Institute has approved the following Guidelines for Professional Dress Code for Company Secretaries to appear before judicial / quasi-judicial bodies and tribunals

For Male Members:

- a. Navy Blue Suit (Coat & Trouser), with CS logo, Insignia OR Navy Blue Blazer over a sober colored Trouser
- b. Neck Tie (ICSI)
- c. White full sleeve Shirt
- d. Formal Black Leather Shoes (Shined)

For Female Members:

- a. Navy Blue corporate suit (Coat & Trouser), could be with a neck tie/ Insignia OR
- b. Saree / any other dress of sober colour with Navy Blue Blazer with CS logo
- c. A sober footwear like Shoes/Bellies/Wedges, etc (shined)

GST PRACTITIONER FORMS

SR. NO.	FORM NO.	DESCRIPTION
1	GST PCT-1	APPLICATION FOR ENROLMENT AS GST PRACTITIONER
2	GST PCT-02	ENROLMENT CERTIFICATE FOR GST PRACTITIONER
3	GST PCT-03	SHOW CAUSE NOTICE FOR DISQUALIFICATION
4	GST PCT-04	ORDER OF REJECTION OF APPLICATION FOR ENROLMENT AS GST PRACTITIONER / OR DISQUALIFICATION TO FUNCTION AS GST PRACTITIONER
5	GST PCT-05	AUTHORISATION FOR WITHDRAWAL OF AUTHORISATION OF GST PRACTITIONER

FORM GST PCT - 01

[See rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner

PART - A

State/UT -

District -

(i)	Name of the Goods and Services Tax Practitioner (As mentioned in PAN)	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	
<i>Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.</i>		

PART - B

1.	Enrolling Authority	Centre <input type="text"/> State <input type="text"/>
2.	State/UT	
3.	Date of application	
4.	Enrolment sought as:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP

		(3) Cost and Management Accountant holding COP
		(4) Advocate
		(5) Graduate or Post-graduate degree in Commerce
		(6) Graduate or Post - graduate degree in Banking
		(7) Graduate or Post - graduate degree in Business Administration
		(8) Graduate or Post - graduate degree in Business Management
		(9) Degree examination of any recognized Foreign University
		(10) Retired Government Officials
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	
5.2	Date of Enrolment / Membership	

5.3	Membership Valid upto	
6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>

8.7	PAN	Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	<Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./ Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	Qualification Details	
10.1	Qualifying Degree	
10.2	Affiliation Univ./ Institute	

	<p>Consent</p> <p><i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> <p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>
	<p>Place < DSC /E-sign of the Applicant/EVC></p>
	<p>Date < Name of the Applicant></p>

Acknowledgment

Application Reference Number (ARN)- You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description:

Date of Filing:

Time of filing:

Centre Jurisdiction:

State Jurisdiction:

Filed by:

Temporary reference number, (TRN) if any:

Place:

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through “Track Application Status” at dash board on the GST Portal.

FORM GST PCT-02

[See rule 83(2)]

Enrolment Certificate of Goods and Services Tax Practitioner

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date		
Signature of the Enrolment Authority		
Name and Designation		
Centre / State		

FORM GST PCT 03

[See rule 83(4)]

Show Cause Notice for Disqualification

Reference No.	Date
To	
Name	
Address of the Applicant	
GST Practitioner Enrolment No.	
<p style="text-align: center;">Show Cause Notice for Disqualification</p>	
It has come to my notice that you are guilty of misconduct, the details of which are given hereunder:	
1.	
2.	
You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.	
<input type="checkbox"/> Appear before the undersigned on ----- (date)..... (Time).....	
If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits	
Signature Name (Designation)	

FORM GST PCT - 04

[See rule 83(4)]

Order of Rejection of Enrolment as GST Practitioner

Reference No.	Date-
To	
Name	
Address	
Enrollment Number	
Order of Rejection of Enrolment as GST Practitioner	
This has reference to your reply dated _____ in response to the notice to show cause dated _____.	
<input type="checkbox"/> Whereas no reply to notice to show cause has been submitted; or	
<input type="checkbox"/> Whereas on the day fixed for hearing you did not appear; or	
<input type="checkbox"/> Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).	
1.	
2.	
The effective date of cancellation of your enrolment is <<DD/MM/YYYY>>.	
Signature Name (Designation)	

FORM GST PCT-05

[See rule 83(6)]

Authorisation / Withdrawal of Authorisation for Goods and Services Tax Practitioner

To

The Authorised Officer Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. *solemnly authorise,
2. *withdraw authorisation of

_____ (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number _____ for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of _____ (Legal Name) bearing <<GSTIN ->>:

<i>Sr. No.</i>	<i>List of Activities</i>	<i>Check box</i>
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	

2. The consent of the _____ (Name of Goods and Services Tax Practitioner) is attached herewith*.

*Strike out whichever is not applicable.

Signature of the authorised signatory

Name

Designation/Status

Date

Place

Part-B

Consent of the Goods and Services Tax Practitioner

I <<(Name of the Goods and Services Tax Practitioner)>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN only in respect of the activities specified by ----- (Legal name), GSTIN

Signature

Name

Date

Enrolment No.

FREQUENTLY ASKED QUESTIONS

Q1. Will GSTN provide separate user ID and password for GST Practitioner to enable them to work on behalf of their customers (Taxpayers) without requiring user ID and password of taxpayers, as happens today?

Ans. Yes, GSTN will be providing separate user ID and Password to GST Practitioner to enable them to work on behalf of their clients without asking for their user ID and passwords. They will be able to do all the work on behalf of taxpayers as allowed under GST Law.

Q2. Will taxpayer be able to change the GST Practitioner once chosen in above mentioned facility?

Ans. Yes, a taxpayer may choose a different GST Practitioner by simply unselecting the previous one and then choosing a new GST Practitioner on the GST portal.

Q3. I started to fill the Registration Application for GST Practitioner but was not able to complete it. Can I save my Registration Application?

Ans. Yes, you can save your Registration Application up to 15 days from the day your TRN was generated upon successful submission of PART- A of the Registration Application.

Q4. Can a company secretary final pass become GST practitioner?

Ans: No, because the Form GST PCT -01 in its drop down menu has not provided for Company Secretary final pass. He has to be Company Secretary who holds membership number of ICSI.

Q5. Can I file Returns for my client if I am not registered?

Ans: Without registration one cannot file return of client as GST Practitioner. Therefore, it is recommended to get registered as GST Practitioner.

Q 6. Do I need to register separately in each State and Union Territory?

Ans: Single Enrolment shall be sufficient for practicing on all India basis. No separate registrations are required for other States or Centre. However, you are free to apply for another registration in other state if you have a Professional Address in that state.

Q 7. Whether DSC is mandatory for GST Practitioner Registration?

Ans: No, DSC is not mandatory for GST Practitioner Registration. It is optional. We can use other system of verifications.

Q 8. Whether Aadhar number is mandatory for GST Practitioner Registration?

Ans: No, Aadhar number is not mandatory for GST Practitioner Registration. It is optional.

Q 9. What are the system requirements for working on GST Common Portal?

Ans: Details regarding system requirements for accessing the GST Common Portal, for usage of Digital Signature Certificate and Downloading and Installing the Web Socket Installer is available on following link <https://www.gst.gov.in/system>.

Q.10. What is EVC?

Ans: EVC is received in Registered Mobile number and e-mail. (Electronic Verification Code (EVC) is a code which can be generated through GST e-Filing portal and is valid for certain period.

Q 11. Which type of DSC can be used on GST Common Portal?

Ans: The GST Portal accepts only PAN based Class II and III DSC.

Q 12. What is maximum validity of membership? I am confused what to fill up in the membership valid up to column in GST PCT-1?

Ans.: Point No.5.3 of Form GST PCT-1 required to fill up the membership valid upto which period. this column is not compulsory and member need not require to fill up this column.
