

A note on GST Practitioners

Section 48 of the WBGST Act provides for the authorisation of an eligible person to act as approved GST practitioner. A registered person may authorise an approved GST practitioner to furnish information, on his behalf, to the government. 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. Standardised formats from GST PCT-1 to GST PCT-5 have been prescribed for making application for enrolment as GST practitioner, certificate of enrolment, show cause notice for disqualification, order of rejection of application of enrolment, list of approved GST practitioners, authorisation letter and withdrawal of authorisation. A goods and services tax practitioner enrolled in any State or Union Territory shall be treated as enrolled in the other States/Union territories.

Eligibility Criteria for becoming GST practitioner

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

- (i) is a citizen of India
- (ii) is a person of sound mind
- (iii) is not adjudged as insolvent
- (iv) 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:

- (a) Is a retired officer of the Commercial Tax Department of any State Government or of the CBEC 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
- (b) 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) 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) any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination or
 - (v) 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

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 Commissioner on the recommendations of the Council. Any person who has been enrolled as goods and services tax practitioner by virtue of

Directorate of Commercial Taxes, West Bengal

Note: Reference to WBGST Act, 2017 includes reference to CGST Act, 2017 also.

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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.

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:

- (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.

But it has been provided that 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.

Conditions for GST Practitioner

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 and the GST practitioner will have to accept the authorisation in Part B of the form GST PCT-5. The GST practitioner shall be allowed to undertake only such tasks as indicated in the authorisation form GST PCT-5. The registered person may, at any time, withdraw such authorisation in the prescribed form GST PCT-5.

Responsibility for correctness of particulars: 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.

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.

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