

**Rule 83 : Provisions relating to a goods and services tax practitioner**

- (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 any person who,
- (i) is a citizen of India;
  - (i) is a person of sound mind;
  - (ii) is not adjudicated as insolvent;
  - (iv) has not been convicted by a competent court;
- and satisfies any of the following conditions:-
- (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the <sup>1</sup>[Central Board of Indirect Taxes] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank 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 recognised 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.

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<sup>1</sup> Substituted for "Central Board of Excise" by [Noti. No. 03/2019-Central Tax, dt. 29-01-2019](#) w.e.f. 01-02-2019.

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- (2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol 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) The enrolment made under sub-rule (2) shall be valid until it is cancelled:  
**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:  
**Provided further** that no person to whom the provisions of clause (b) of <sup>2</sup>[sub-rule] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of <sup>3</sup>[thirty months] from the appointed date.
- (4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised 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.
- (5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.
- (6) 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 authorisation during the period of authorisation.
- (7) 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

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<sup>2</sup> Substituted for "sub-section" by [Noti. No. 17/2017-Central Tax, dt. 27-07-2017](#) w.e.f. 01-07-2017.

<sup>3</sup> Substituted for "<sup>A</sup>[eighteen months]" by [Noti. No. 03/2019-Central Tax, dt. 29-01-2019](#) w.e.f. 01-02-2019.

<sup>A</sup> Earlier substituted for "one year" by [Noti. No. 26/2018-Central Tax, dt. 13-06-2018](#).

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practitioner shall be made available to the registered person on the common portal:

**Provided that** 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.

- <sup>4</sup>(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to –
- (a) furnish the details of outward <sup>5</sup>[\*\*\*\*] 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;
  - (e) file an application for amendment or cancellation of registration;
  - (f) furnish information for generation of e-way bill;
  - (g) furnish details of challan in **FORM GST ITC-04**;
  - (h) file an application for amendment or cancellation of enrolment under rule 58; and
  - (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

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<sup>4</sup> Sub-rule (8) substituted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019. Earlier to substitution it read as under:

"(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised 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:

**Provided** that 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."

<sup>5</sup> Omitted "and inward" by Noti. No. 19/2022-Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

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**Provided that** where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme 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 further proceeded with until the registered person gives his consent to the same.]

- (9) 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.
  - (10) 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.
  - (11) 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).
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