

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 116 : Disqualification for misconduct of an authorised representative

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.
