



GST PRACTITIONER – ELIGIBILITY, REGISTRATION & FUNCTION

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As per Section 2(55) of CGST Act, 2017 “goods and services tax practitioner” means any person who has been approved under Section 48 to act as such practitioner.

A GST practitioner or GSTP is a tax professional approved by the Central and State Governments to perform any or all of the following function, on behalf of a taxable person.

- File an application for fresh registration
- File an application for amendment or cancellation of registration
- Furnish details of outward and inward supplies
- Furnish monthly, quarterly, annual or final GST returns
- Make payments for credit into the electronic cash ledger, i.e. payments for tax, interest, penalty, fees or any other amount
- File a claim for refund
- Appear as an authorised representative before any officer of department, appellate authority or appellate tribunal

As per Rule 84, 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.

A single registration is sufficient to practice on all India basis.

Eligibility Criteria for enrolment as a GST Practitioner

As per Rule 83, an application in FORM GST PCT-01 may be made electronically through the common portal (www.gst.gov.in) either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who fulfils following conditions:

1) Basic condition

- One should be a citizen of India

- One should be a person of sound mind
- One should have not been declared as insolvent
- One should have not been convicted for an offence with imprisonment for more than two years

2) Education & Work Experience

One should meet the required education or work experience as part of the GST Practitioner Eligibility criteria, given below:

1. A retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, having worked in a post not lower in rank than that of a Group-B gazetted officer, for a period not less than two years, OR
2. A Tax Return Preparer or a Sales Tax Practitioner registered for a period of not less than 5 years, OR
3. 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 from a recognised Foreign University, OR
4. One has passed any other examination notified by the Government for this purpose such as
 - Passed final examination of the Institute of Chartered Accountants of India OR
 - Passed final examination of the Institute of Cost Accountants of India OR
 - Passed final examination of the Institute of Company Secretaries of India

NOTE: 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.

Examination for GST Practitioners

National Academy of Customs, Indirect Taxes & Narcotics (NACIN), Faridabad has been authorized to conduct an examination for confirmation of enrolment of Goods and Service Tax Practitioners (GSTP) in terms of sub-rule (3) of rule 83 of the Central Goods and Service Tax Rules, 2017, vide **Notification No. 24/2018-Central Tax dated 28.5.2018**.

The GSTPs covered under rule 83(1)(b) read with second proviso to rule 83 (3) of said rules, are required to pass the said examination before 31.12.2018.

Process of Registering As a GST Practitioner:

The Applicant is required to log in to GST common portal www.gst.gov.in. Thereafter he has to proceed to Services – Registration and then click on ‘New Registration’. Hereafter the Applicant will be referred to the ‘New Registration’ page after which the applicant has to:

Click on New Registration

- In the ‘I am a’ dropdown, select GST Practitioner
- Select the State and District from the dropdown
- Enter Name, PAN, Email Address and Mobile Number
- Enter the captcha code
- Click on ‘Proceed’
- After validation, you will be redirected to OTP verification page

After this the Applicant will enter the 2 different OTPs received on e-mail and mobile number. This will generate a TRN (Temporary Reference Number). There after enter TRN and Captcha. Proceeding further, enters the OTP received on the registered mobile number. Subsequently, enter all the details required by this part and upload documents in .pdf and .jpeg format. Click on ‘Submit’ in the Verification page.

There are 2 ways the application can be submitted, that is either through

DSC or EVC and E-signature. Upon this submission, the applicant will receive 2 OTPs, one on the Aadhaar-linked mobile number and the other on the e-mail ID. He/ She have to enter the same and successfully file the application.

Once the application is submitted a success message will be displayed and an acknowledgment on the registered e-mail id will be received within 15 days.

Hence the applicant is registered as a successful GST Practitioner.

FORMS USED FOR GST PRACTITIONER

FORM	Description
FORM GST PCT 01	Application for Enrolment as GST Practitioner
FORM GST PCT 02	Certificate of enrolment as a GST practitioner, issued by an authorised officer
FORM GST PCT 03	Notice seeking additional information on application for enrolment or show cause notice
FORM GST PCT 04	Order of rejection of application for enrolment or disqualification of a GST practitioner found guilty of misconduct
FORM GST PCT 05	Authorisation/ withdrawal of authorisation to engage a GST practitioner by a taxable person.