



G:142:10:2020
October 22, 2020

Shri Yogendra Garg

Principal Commissioner (GST)
Central Board of Indirect Taxes & Customs (CBIC)
Department of Revenue
Ministry of Finance
North Block, New Delhi – 110001

Subject: Request for inclusion of Cost Accountant in GSTN-10 Certification

Dear Sir,

This is regarding the online return filing system developed by GSTN for filing GSTR-10 for the taxpayer who are requires to furnish the return under section 39(1) when registration has been cancelled and /or cancellation order is received. This return is required to be filed in case registration is cancelled and there will be input held in stock, semi-finished goods and capital goods / plant and machineries on which input tax is required to be reversed and amount of tax is required to be paid back to the government.

We are very thankful to GST Council, CBIC and each member representing State Government in GST Council for providing an opportunity to Cost Accountants at par with Chartered Accountants in all the areas including tax return preparer, GST practitioner, authorised representative for adjudication and carrying out special audit, certification of GSTR-9C etc. It will not be out of place to mention that in CGST Act 2017, SGST Act 2017 and IGST Act 2017 as amended time to time and wherever there is any provision of certification / audit, it is mentioned that it can be done by Chartered Accountant / Cost Accountant.

However, it seems that there is errors and omission of GSTN while preparing online application GSTR-10, wherein it has been mentioned that Chartered Accountant Certificate is required to be uploaded as against certificate from Chartered Accountants or Cost Accountants.

In view of the above, we earnestly request you to kindly look into the matter and issue necessary directions to the concerned GSTN official for inclusion of Cost Accountant in GSTN-10 Certification and oblige.

Thanking you,

Yours faithfully,

(CMA Biswarup Basu)

President

Copy to:

- 1) **Smt. Nirmala Sitharaman**, Hon'ble Union Minister of Finance and Corporate Affairs and Chairperson, GST Council, North Block, New Delhi
- 2) **Shri M. Ajit Kumar**, Chairman, Central Board of Indirect Taxes & Customs (CBIC), North Block, New Delhi
- 3) **Shri Prakash Kumar**, CEO, GSTN Goods and Services Tax Network, East Wing, 4th Floor, World Mark – 1, Aerocity, New Delhi – 110037