

Goods and services tax practitioners

48.^[1] **Goods and services tax practitioners**^[2].

- (1) 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 shall be such as may be prescribed^[3].
- (2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 [and to perform such other functions]^[4] in such manner as may be prescribed.
- (3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

^[1] Refer Cir. No. 9/2017- GST, dt. 18.10.2017.

^[2] Refer rule 83, 83A & 84 & Form Nos. GST-PCT 1 to GST-PCT 5 of the CGST Rule.

^[3] Refer rule 83 of the CGST Rules, 2017. Refer also Not. No. 24/2018- CT, dt. 28.5.2018.

^[4] Inserted vide CGST Amendment Act, 2018 with effect from 01.02.2019 vide CGST Not. No. 02/2019 dt. 29.01.2019..