



# Lawgics

By Nidhi, Advocate



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## Section 48 of CGST Act, 2017



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### 48. Goods and Services Tax practitioners.

- (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.
- (2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37 and the return under section 39 or section 44 or section 45 and to perform such other functions 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.

## Our Interpretation

### Section 48

GST Practitioner is a tax professional who can prepare returns and perform other activities on the basis of the information furnished to him by a taxable person. For this purpose, GST Practitioners (GSTP) are required to be enrolled with Centre or State Authority. Single Enrolment shall be sufficient for practicing on all India basis. No separate registrations are required for other States or Centre. However, separate GSTP registration can be taken in another state if one has a Professional Address in that state. CA/ CS/ CMA holding Certificate of Practice (COP), Advocates, Retired Government Officials, and Graduates are eligible to apply for registration. In addition, GSTPs can be appointed Authorized Representatives who can act on the behalf of the taxpayers and represent them before tax authorities.

(1) The manner of approval of GST Practitioner (GSTP), their eligibility criteria, examination, certification, duties, obligations and other conditions relevant for their functioning has been prescribed in Rule 83, Rule 83A, Rule 83B & Rule 84. Since the rules relates to GST practitioners specifically and not related to GST Law, we have not interpreted it but they can be accessed under CGST Rules, 2017.

Relevant Rule	Subject
Rule 83	Provisions relating to a goods and services tax practitioner
Rule 83A	Examination of Goods and Services Tax Practitioners
Rule 83B	Surrender of enrolment of goods and services tax practitioner
Rule 84	Conditions for purposes of appearance

(2) An approved GSTP may be authorised by the registered person to file returns such as GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9 and GSTR-10.

(3) However, the responsibility for correctness of any particulars furnished in the above-mentioned returns filed by the GSTP shall continue to rest with the registered person on whose behalf such return has been filed by the GSTP. The legal responsibility of such filings remains with the Taxpayer.

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