



Lawgics

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Section 116 of CGST Act, 2017

116. Appearance by authorised representative.

(1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this Act, the expression “authorised representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or
- (c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or
- (d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of Board who, during his service under Government, had worked in a post not below rank than that of a Group-B Gazetted officer for period of not less than two years: Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or
- (e) any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.

(3) No person,—

- (a) who has been dismissed or removed from Government service; or
- (b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or
- (c) who is found guilty of misconduct by the prescribed authority;
- (d) who has been adjudged as an insolvent,

shall be qualified to represent any person under sub-section (1)—

- (i) for all times in case of persons referred to in clauses (a), (b) and (c); and
- (ii) for period during which insolvency continues in case of a person referred to in clause (d).

(4) Any person who has been disqualified under provisions of State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

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 subsection (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.

Our Interpretation

Section 116
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Rule 116

This section provides for **appearance by authorised representative before** an officer, or Appellate Authority or Appellate Tribunal in connection with any proceedings or appeals except in circumstances where personal appearance is required for examination or oath or affirmation.

The “Authorised representative” means a person authorised by the person to appear on his behalf, being:

- relative or regular employee
- Practising Advocate
- Practising CA, CWA or CS
- A retired government officer who had worked for not less than 2 years in a post not lower in rank than Group-B gazetted officer
- Goods and Services Tax Practitioner (GSTP)

Any person who has retired or resigned after serving more than 2 years in the indirect tax departments of Government of India or any State Government as a gazetted officer shall not be entitled to appear as authorised representative for a period of 1 year from the date of retirement or resignation.

The following person shall not be qualified to act as authorised representative:

- who has been dismissed or removed from government service
- who is convicted of an offence under CGST Act, SGST Act, IGST Act, UTGST Act or under erstwhile laws
- who is found guilty of misconduct by the prescribed authority

Upon an enquiry into the matter, if any authorised representative, other than Practising Advocate, CA, CWA or CS is found guilty of misconduct in connection with any proceedings under the Act, then Commissioner may disqualify him from appearing as an authorised representative, after providing him an opportunity of being heard.

Any person who has become insolvent shall not be qualified as authorised representative during the period of insolvency.

Any disqualification under SGST Act or UTGST Act shall be construed as disqualification under CGST Act.