

# Goods & Services Tax

## Educational Series

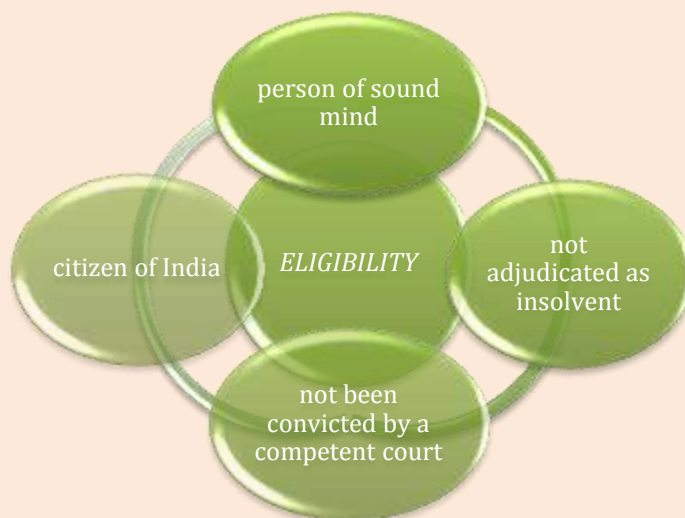
Issue 68

PD & PP : GST : 68/2017

September 05, 2017

### Goods & Services Tax Practitioner: Eligibility

A person can apply for GST Practitioner registration under Rule 83(1), if he:



He should also possess any one of the following qualifications or conditions in order to make application as GST Practitioner:

- (a) that he is a **retired officer** of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a **Group-B gazetted officer** for a period of **not less than two years**; or
- (b) that he has been enrolled as a **sales tax practitioner** or **tax return preparer** under the **existing law** for a period of not less than **five years**;
- (c) he has passed:
  - (i) 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
  - (ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
  - (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
  - (iv) has passed any of the following examinations, namely.-
    - (a) final examination of the Institute of Chartered Accountants of India ;or
    - (b) final examination of the Institute of Cost Accountants of India; or
    - (c) final examination of the Institute of Company Secretaries of India.

**Disclaimer:** This document developed for academic purposes only, is based on the information available in public domain. The Institute of Company Secretaries of India shall not be responsible for any loss or damage caused due to any action taken on the basis of information contained in this document. Any person wishing to act on the basis of the information contained in this document should do so only after cross checking with the original source.

Previous issues of Educational Series are available at <https://www.icsi.edu/GSTEducationalSeries.aspx>