



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

ICAI/IDTC/2026-27/Rep/Ind/2

26th February, 2026

Hon'ble (Dr.) Justice Sanjaya Kumar Mishra
President
Goods & Services Tax Appellate Tribunal

Your Lordship,

Sub: Representation regarding verification of Certificate of Practice of Chartered Accountants appearing as Authorised Representatives before the Hon'ble Goods & Services Tax Appellate Tribunal

Greetings from the GST & Indirect Taxes Committee of the Institute of Chartered Accountants of India (ICAI).

The ICAI is a statutory body established under the Chartered Accountants Act, 1949 for regulation and development of the profession of Chartered Accountants in the country. Through its GST & Indirect Taxes Committee, the ICAI has been actively engaged in policy representation and in supporting the Government in effective implementation of GST, including dissemination of knowledge amongst stakeholders.

In the interest of ensuring proper adherence to the statutory framework governing authorised representation, the ICAI respectfully submits this representation for the kind consideration of the Hon'ble Goods and Services Tax Appellate Tribunal (GSTAT).

Under Section 116(2) of the Central Goods & Services Tax Act, 2017, a Chartered Accountant holding a Certificate of Practice (CoP) and not debarred from practice is recognised as an authorised representative entitled to appear before the Appellate Tribunal. Further, Rule 72 of GSTAT Procedure Rules, 2025 governing appearance before the Hon'ble Tribunal, requires filing of a duly executed authorisation in the prescribed form.

It is respectfully submitted that while the Memorandum of Appearance (GSTAT Form-04) requires a declaration by the practising Chartered Accountant regarding authorisation, the present procedural framework does not mandate verification or uploading of the CoP at the time of filing such Memorandum.

We humbly submit that in order to ensure strict adherence to the statutory requirement that only a Chartered Accountant holding a valid and active CoP is eligible to represent parties before the Hon'ble Tribunal, an appropriate procedural safeguard may kindly be considered.

In this regard, it is suggested that at the time of filing the Memorandum of Appearance, the authorised representative wishing to appear as a practising Chartered Accountant may be required to upload or furnish a copy of CoP.



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Such a measure would ensure compliance with the statutory requirement, prevent inadvertent or unauthorised appearances by members not holding a valid CoP, strengthen procedural integrity before the Hon'ble Tribunal, and avoid potential disputes regarding eligibility of representation at a later stage.

The suggested mechanism would not impose any additional compliance burden on eligible professionals, but would function as a necessary safeguard to uphold the correct enforcement of the law and maintain the sanctity of proceedings before the Hon'ble Tribunal.

We trust that this representation will receive Your Lordship's favourable consideration. We shall be pleased to provide any further inputs or assistance as may be required. The ICAI remains committed to supporting the Hon'ble GSTAT in upholding statutory discipline, procedural propriety, and orderly conduct of proceedings under the GST framework.

Your Lordship's good office may kindly contact the undersigned at fcaumeshsharma@gmail.com / 9822079900 or CA. Rajendra Kumar P, Vice Chairman, GST & Indirect Taxes Committee at rk@icai.in /9444017087 or the Secretary to the Committee at gst@icai.in / 9205559863.

Yours sincerely,

(CA. Umesh Sharma)
Chairman
GST & Indirect Taxes Committee