

CENTRAL GOODS AND SERVICES TAX RULES, 2017

Form GST PCT - 1

[See rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner

Part -A

State /UT – District -

(i)	Name of the Goods and Services Tax Practitioner <i>(As mentioned in PAN)</i>	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	
<p><i>Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.</i></p>		

PART B

1.	Enrolling Authority	Centre <input type="checkbox"/> State <input type="checkbox"/>
2.	State/UT	
3.	Date of application	
4	Enrolment sought as:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials [(11) Sales Tax practitioner under existing law for a period of not less than five years (12) Tax return preparer under existing law for a period of not less than five years]
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	
5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	
6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	

1. Inserted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2018, w.r.e.f. 1-7-2017.

8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./ Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	Qualification Details	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
<p>Consent <i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> <p>Declaration <i>I hereby declare that:</i> (i) I am a citizen of India; (ii) I am a person of sound mind; (iii) I have not been adjudicated as an insolvent; and (iv) I have not been convicted by a competent court.]</p> <p>Verification <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>		
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description :

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by :

Temporary reference number, (TRN) if any:

Place:

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through "Track Application Status" at dash board on the GST Portal.

ACTION POINTS

1. The form is application for Enrolment as Goods and Services Tax Practitioner.

2. Rule 83(1) requires that an application in FORM GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,

- (i) is a citizen of India;
- (ii) is a person of sound mind;
- (iii) is not adjudicated as insolvent;
- (iv) has not been convicted by a competent court.

3. The person applying for enrolment as Goods and Services Tax Practitioner shall also satisfy any of the following conditions:

- (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 than the rank of a Group-B Gazetted Officer for a period of not less than two years;
- (b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years; or
- (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 recognised 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

4. Retired Government Officials also need to upload scanned copy of Pension Certificate issued by AG Office or any other document evidencing retirement.