

Form GST PCT-05

[See rule 83(6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

To
The Authorised Officer
Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. *solemnly authorise,
2. *withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number---
---- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	
1[6.	To furnish information for generation of e-way bill	
7.	To furnish details of challan in FORM GST ITC-04	
8.	To file an application for amendment or cancellation of enrolment under rule 58	
9.	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme]	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

**Strike out whichever is not applicable.*

Signature of the authorised signatory

Name

Designation/Status

Date

Place

Part -B

Consent of the Goods and Services Tax Practitioner

I <<(Name of the Goods and Services Tax Practitioner)>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN only in respect of the activities specified by ----- (Legal name), GSTIN

Signature

Name

Enrolment No.

Date

Results of Matching after filing of the Returns of September (to be filed by 20th October)

Month	Bill of Entry No. /Invoice/Debit Note/Credit Note		ITC/Output Liability			Interest			
	Date	Number	Taxable Value	Integrated	Central / UT / State	Cess	Integrated	Central	State

A. Finally Accepted Input Tax Credit

A.1 Details of Invoices, Debit and Credit Notes of the month of September that have matched

1	September							Nil		
2	September							Nil		

A.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20th October

1	August							Nil		
2	August							Nil		

A.3 Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had become payable but the paying supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed alongwith refund of interest.

1	Month							Refund		
2	Month							Refund		

B. Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October

B.1 Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20th October

1	July							Two Months		
2	July							Two Months		

B.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October

1	August							One Month		
2	August							One Month		

B.3 Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/ 43 and that have become payable in the return of September filed by 20th October

1	August							One Month-high		
2	August							One Month-high		

C. Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20th November

C.1 Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and

