



केन्द्रीयकरायुक्तकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
रंगा रेड्डी जीएसटी आयुक्तालय, जी एस टी भवन, घ सं. 1-
98/7/43, वी आई पी हिल्स, जय हिन्द एन्क्लेव, माधापुर,
हैदराबाद-500081
RANGA REDDY GST COMMISSIONERATE, GST BHAVAN
H.NO. 1-98/7/43, VIP HILLS, JAIHIND ENCLAVE, MADHAPUR,
HYDERABAD-500081
Phone No. 040 - 24760795 E-mail:cgst.rrcommr@gov.in

Date: As Approved

आदेश संख्या Order No.128/2025

(श्री डी सुभाष), सहायक आयुक्त,

रंगारेड्डी जीएसटी आयुक्तालय, हैदराबाद द्वारा पारित

(Passed by Shri D Subhash, Assistant Commissioner of
Central Tax/CPIO, Rangareddy GST Commissionerate, Hyderabad)

P R E A M B L E

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, यदि आवेदक इस आदेश से व्यक्ति है, तो वह सूचना का अधिकार अधिनियम, 2005 के तहत नामित अपीलीय प्राधिकारी श्री. शिव नारायण, अपर आयुक्त, केंद्रीय कर, रंगा रेड्डी जीएसटी आयुक्तालय, जीएसटी भवन, एच.नं.198/7/43, वीआईपी हिल्स, जयहिंद एन्क्लेव, माधापुर, हैदराबाद-500081 को आदेश प्राप्त होने की तारीख से तीस दिनों के भीतर अपील कर सकता है।

Under Section 19(1) of the Right to Information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the date of receipt of order to the designated Appellate authority under the Right to Information Act, 2005, i.e., Shri. Shiv Narayan, Additional Commissioner, Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.198/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500081.

Sub: - RTI Act, 2005 – Application filed by Shri. Adari Anil Kumar, 18-967, Beside Shivani School Old Campus, Beside Street Of, Miryalaguda, Pin:508207 - Reg.

This is in reference to the RTI application filed by Shri. Adari Anil Kumar vide CECHZ/R/T/26/00034/3, dated 19/01/2026 wherein the applicant sought certain information.

2. The point wise information sought by the applicant vide the above application in respect of Hqrs. Office, Rangareddy GST Commissionerate is furnished hereunder.

Reply to Point 1: Yes

Reply to Point 2: Eligibility criteria & Registration of GST Practitioners is governed by Section 48 of the CGST Act, 2017 & Rule 83 of the CGST Rules, 2017.

Reply to Point 3: Yes, A registered GST Practitioner (GSTP) is legally permitted to file GST returns on behalf of multiple taxpayers, including traders, exporters, and service providers, subject to prescribed conditions under the GST law.

Reply to Point 4: The scope of activities permitted to be performed by a GST Practitioner (GSTP) is specifically laid down under Section 48 of the CGST Act, 2017 read with Rule 85 of the CGST Rules, 2017. The activities must always be carried out with authorization from the registered taxpayer.

Reply to Point 5: Yes, A registered GST Practitioner (GSTP) is permitted to file GST returns relating to export-related supplies, zero-rated supplies, and LUT (Letter of Undertaking) transactions, subject to authorization by the taxpayer.

Reply to Point 6: Yes, A registered GST Practitioner (GSTP) is allowed to represent a taxpayer before GST authorities and officers, subject to proper authorization.

Reply to Point 7: No specific restriction or ceiling is prescribed under the GST law on charging professional fees by GST Practitioners.

Reply to Point 8:

i. Primary Liability of the Taxpayer

Under GST law, the taxpayer remains primarily liable for:

- a. Tax short payment
- b. Interest
- c. Late fees
- d. Penalties

Returns filed by a GSTP are deemed to be filed by the taxpayer, after taxpayer confirmation.

ii. Liability of the GST Practitioner

A GST Practitioner may be held liable where incorrect filing or non-compliance arises due to:

- Negligence
- Misconduct
- Suppression of facts
- Willful misstatement

- Fraud or collusion
- Including filings without due authorisation of the taxpayer

Reply to Point 9: Yes, GST Practitioner registration is valid across all States and Union Territories in India.

Reply to Point 10: Yes, A registered GST Practitioner (GSTP) is permitted to provide GST-related services independently, without needing to be associated with a Chartered Accountant (CA), Cost Accountant (CMA), or Advocate, as long as they are properly enrolled and authorized as applicable.

Reply to Point 11: Rule 83 & Rule 83A of the CGST Rules, 2017 lays down the core framework for GST Practitioners. CBIC notification formally designates NACIN as the authority for conducting the GST Practitioner examination under Rule 83(3) of the CGST Rules, 2017. (copy attached) and The National Academy of Customs, Indirect Taxes and Narcotics (NACIN) issues guidelines for candidates appearing in the GST Practitioner Exam under Rule 83A (copy attached).

ORDER

Accordingly, the application filed by the applicant is disposed of.

डी सुभाष
(D Subhash)
सहायक आयुक्त
CPIO / ASSISTANT COMMISSIONER

To: Shri. Adari Anil Kumar, 18-967, Beside Shivani School Old Campus, Beside Street Of, Miryalaguda, Pin:508207.