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Authorised representative letter format for gst

MODEL AUTHORISATION FORMAT TO APPEAR BEFORE GST OFFICERSI, xxxxxxxxxxxxxxxxx , Proprietor, M/s. xxxxxxxx (GSTIN:), Kerala, 680002, hereby authorize Tony M P, Practicing Chartered Accountant, 4th Floor, Sreelakshmi Narayana Palace, Casino Complex, Kokkalai, Thrissur - 680021, to represent us as our Authorized Representative under Section 116 of Central Goods and Services Tax Act, 2017/ Kerala Goods & Services tax Act, 2017, in connection with all proceedings before the Appellate Authorities / Adjudication Authorities (SCN No:/ Appeal N. / Other Reference No) and to produce accounts and other documents connected therewith and whatever explanations or statements he gives or make on our behalf will be binding on us. Place: Thrissur Date: 23.08.2020
Signature I, Tony M P, Practicing Chartered Accountant, 4th Floor, Sreelakshmi Narayana Palace, Casino Complex, Kokkalai, Thrissur - 680021 do hereby declare that I am a Practicing Chartered Accountant duly qualified under Section 116 (2) (c) of Central Goods and Services Tax Act, 2017/ Kerala Goods & Services tax Act, 2017 and I agree to attend on behalf of xxxxxxxxxxxxxxxxx , Proprietor, M/s. xxxxxxxx (GSTIN:), Kerala, 680002, and I shall state the facts and give explanations to the best of my knowledge and belief. Place: Thrissur Date: 23.08.2020
Signature Dr. Sanjiv Agarwal Who is Authorized Representative Authorized representative means a person who is authorized by a person to appear on his behalf. Section 2(15) of GST Act, 2017, provides that 'authorized representative' means the representative as referred to in section 116. As per section 116(1) of the GST Act, 2017, any person who is entitled or required to appear before a GST officer appointed under the Act, or the appellate authority or the appellate tribunal in connection with any proceedings under the Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions can appear by an authorized representative. For this purpose, 'authorized representative' has been defined in the Act itself. Broadly, it includes a relative, a regular employee, an advocate, a chartered accountant, a cost accountant, a company secretary, or any person with prescribed qualifications. It is also provided that indirect tax gazetted officers can appear as authorized representative after one year from retirement. The GST law also provides for some disqualifications for an authorized representative such as dismissal from government service, conviction under some specified Acts, insolvency, misconduct, etc. Such orders of disqualification are, however, required to be passed after following the principles of natural justice. A person is not allowed to appear by an authorized representative when he is required to appear personally on oath or an affirmation (e.g. in case of summons for recording of statement under an oath). Authorities before whom authorized representative can appear A person can appear by an authorized representative in any proceedings under the GST law before the following authorities- (a) GST officer, (b) Appellate authority, (c) Appellate Tribunal. 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Government officers as an authorized representative Government officers can be appointed as an authorized representative but subject to clause (d) of section 116(2) of the GST Act, 2017 i.e. a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years can be appointed as authorized representative. 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Nevertheless, I trust that with this esteemed Committee in place, we shall all find respite from the current problems and GST as believed shall actually establish itself as a "Good and Simple Tax". After information of constitution of this esteemed Committee, I have received various comments/ suggestions from my clients as well as bodies/ associations to whom I am attached for reaching to the Committee in a compiled manner. After eliminating redundancy, certain major problems and our humble suggestions for resolution of the same are placed hereunder for your kind consideration: SI.No. Issue Suggestion A. Information and Reporting related issues in returns : 1. Invoice wise reporting in GSTR 1: The bulk need of information in the form of invoice wise reporting under GSTR 1 on monthly has caused immense problems in data submissions and filing. 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(Print on Firm Letterhead)

Declaration for Authorised Signatory

I/We _____

(1) (Name of All Partners) _____

(2) _____

(3) _____

Hereby solemnly affirm and declare that Mr./M/su/Mrs. _____ (Name of Authorized Signatory) Designation: _____ (Designation) to act as an Authorized Signatory for the firm M/s. _____ (Name of the firm) for which application for registration is being filed is registered under the Goods and Service Tax Act, 2016.

Mr./M/su/Mrs. _____ (Name of Authorized Signatory) _____ (Designation) of the firm are authorized to sign all the necessary applications, undertakings and such other documents as may be necessary for GST Application on behalf of firm.

All his actions in relation to this business will be binding on me/ us.

(All partners Name, Signature and Firm Seal Here)

Acceptance as an authorized signatory

I Mr./M/su/Mrs. _____ (Name of Authorized Signatory) hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Date: ____/____/2017

Place: _____

Signature of Authorized Person
(Name of Authorized Person)
(Designation of Authorized Person)

Place: Thrissur Date: 23.08.2020
Signature I, Tony M P, Practicing Chartered Accountant, 4th Floor, Sreelakshmi Narayana Palace, Casino Complex, Kokkalai, Thrissur - 680021 do hereby declare that I am a Practicing Chartered Accountant duly qualified under Section 116 (2) (c) of Central Goods and Services Tax Act, 2017/ Kerala Goods & Services tax Act, 2017 and I agree to attend on behalf of xxxxxxxxxxxxxxxxx , Proprietor, M/s.

[TYPE HERE COMPANY NAME OR COMPANY LETTERHEAD]
[TYPE HERE COMPANY ADDRESS]
[TYPE HERE CONTACT NO., EMAIL]

Authorization Letter

[DATE]

We herewith authorize

[Type here the authorized company]
[Type here the address]

As our agent to promote, negotiate, tender, sell, exhibit and responsible for all the after-sale service on behalf of our [TYPE HERE COMPANY NAME] in the whole territory of [type here the country] for sale of our products [NAME OF PRODUCTS example, digital thermometer, nasal cannula, nebulizer kit, elastic bandage].

This Certification commences on the date of signing and is valid for (NO. OF YEARS) year from [START DATE] to [END DATE].

This Certification will become null and void unless it is agreed between both parties to mark an extension.

Yours faithfully,

[NAME OF AUTHORIZED SIGNATORY]
[POSITION OR DESIGNATION]
[COMPANY NAME]

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To restrict misuse / change of invoices, number of invoices issued to other supplier may also be included as a total count against values reported. Further, recipient may also be allowed to accept in part (as in some cases all supplies might not have been received or for other causes) and balance may automatically be carried forward in subsequent months for accepting/ rejecting/ modifying. 2. Requirement of mentioning inward supply of exempted/ nil rated and non gst goods or services This requirement is impractical, far fetched and unwarranted at this stage. As a positive administrative measure, it may be done away with at least until compliance needs under Direct tax laws are reduced/ revamped. 3. Submission of HSN summary HSN summary submission for both sales and purchases is a very dynamic and far fetched compliance at this stage. If it needs to be complied, it first needs time to penetrate fully in invoicing. 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Consent Letter Format For GST Registration in Word

NO OBJECTION CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

This is to certify that I, **Ramakant Tiwari**, the owner of the property, **Plot No. 13, New Colony, Jaipur 302 001** have permitted and allowed **Mr. Ashok Gupta** for operating his business from the above mentioned address.

I also state that if **Mr. Ashok Gupta** uses the above mentioned address as mailing address for his business, I will have no objections on it.

Signature of Owner of the Property

(Ramakant Tiwari)

Date: February 14th, 2020

Place: Jaipur

As per section 116(1) of the GST Act, 2017, any person who is entitled or required to appear before a GST officer appointed under the Act, or the appellate authority or the appellate tribunal in connection with any proceedings under the Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions can appear by an authorized representative. For this purpose, 'authorized representative' has been defined in the Act itself. Broadly, it includes a relative, a regular employee, an advocate, a chartered accountant, a cost accountant, a company secretary, or any person with prescribed qualifications. It is also provided that indirect tax gazetted officers can appear as authorized representative after one year from retirement. The GST law also provides for some disqualifications for an authorized representative such as dismissal from government service, conviction under some specified Acts, insolvency, misconduct, etc. Such orders of disqualification are, however, required to be passed after following the principles of natural justice. A person is not allowed to appear by an authorized representative when he is required to appear personally for examination on oath or an affirmation (e.g. in case of summons for recording of statement under an oath). Authorities before whom authorized representative can appear

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5.



Place: Thrissur Date: 23.08.2020

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Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation Persons not qualified to act as an authorized representative As per section 116(3) of the GST Act, 2017 following person shall not be qualified to act as an authorized representative: (a) who has been dismissed or removed from government service; or (b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or (c) who is found guilty of misconduct by the prescribed authority; (d) who has been adjudged as an insolvent. Such disqualification to act as an authorized representative shall operate for the following period: Persons dismissed or removed from government - for all times Insolvent persons - for the period during which the insolvency continues. As per section 116(4) of GST act, 2017, any person who has been disqualified under the provisions of the State Goods and Services Tax Act (SGST) or the Union Territory Goods and Services Tax Act (UTGST) shall be deemed to be disqualified under GST Act. Consequences of being found guilty of any misconduct As per Rule 116 of GST Rules, 2017 where an authorized representative (other than Advocate/CACS/CWA) is found, upon an inquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorized representative. GST practitioner as an authorized representative As per section 116(2) (e), any person who has been authorized to act as a GST practitioner on behalf of the registered person can also act as an authorized representative. Read Other Articles from Dr. Sanjiv Agarwal Page 2 Representation by CA Raginee Goyal to before Sh. Dheeraj Rastogi ji, Commissioner - GST Council, Member - High Powered Committee on Return filing: Respected Sir, I humbly thank the government for this empathetic initiative to form this esteemed committee to consider genuine problems in relation to compliance of filing of Goods and Services Tax ("GST") Returns. The GST Network ("GSTN") is a huge initiative which has a mission to capture billions of transactions with large amount of information on a monthly basis. It has been toiling time even during festive times this year for professionals and tax payers because the very restrictive system of filing returns itself was facing teething times. Nevertheless, I trust that with this esteemed Committee in place, we shall all find respite from the current problems and GST as believed shall actually establish itself as a "Good and Simple Tax". After information of constitution of this esteemed Committee, I have received various comments/ suggestions from my clients as well as bodies/ associations to whom I am attached for reaching to the Committee in a compiled manner. After eliminating redundancy, certain major problems and our humble suggestions for resolution of the same are placed hereunder for your kind consideration: SL.No. Issue Suggestion A. Information and Reporting related issues in returns : 1. Invoice wise reporting in GSTR 1: The bulk need of information in the form of invoice wise reporting under GSTR 1 on monthly has caused immense problems in data submissions and filing. Invoice wise reporting of B2B transactions intends matching of data. But the same has increased the work manifold without being of much use to any government. Invoice wise data submission caused repeated failure in uploading large size filed and kept limiting the capacity of GSTN to handle more data. The process of checking and editing is also impractical and cumbersome. a. GSTR 1 be merged with GSTR 3B for all taxpayers. One return, one due date for output liability seems better option. Frequency of the return may be: i. Monthly for taxpayers having aggregate turnover in preceding year above 1.5 crores ii. Quarterly for taxpayers having aggregate turnover in preceding year below 1.5 crores b. In case of B2B transactions, the concept of invoice wise details of supply and tax along with place of supply. Thereafter, option may be given to recipient to either accept, reject, modify the amounts after reconciliation between themselves. To restrict misuse / change of invoices, number of invoices issued to other supplier may also be included as a total count against values reported. Further, recipient may also be allowed to accept in part (as in some cases all supplies might not have been received or for other causes) and balance may automatically be carried forward in subsequent months for accepting/ rejecting/ modifying. 2. Requirement of mentioning inward supply of exempted/ nil rated and non gst goods or services This requirement is impractical, far fetched and unwarranted at this stage. As a positive administrative measure, it may be done away with at least until compliance needs under Direct tax laws are reduced/ revamped. 3. Submission of HSN summary HSN summary submission for both sales and purchases is a very dynamic and far fetched compliance at this stage. If it needs to be complied, it first needs time to penetrate fully in invoicing. Even if it is not mandatory in the return filing process and can be bypassed due to genuine constraints, even a compliant taxpayer shall be considered as defaulter as he failed to file details as required in return. HSN summary requirements may be deferred for a period of a least two years to help the taxpayers and the system to stabilise. HSN summary on inward supply should be done away with. 4. Requirement of mentioning number of multiple documents in GSTR 1 At present, reporting of first and last document number for all documents each month is required under GSTR 1, without being made mandatory. This has resulted in omitting/ bypassing the same in most cases and shall become one kind of non compliance resulting in wasteful administrative time and effort of officers in course of scrutiny or audit. Document number reporting only for invoices may be enforced and kept and made mandatory. All other document reporting may be done away with. 5. Information relating to reverse charge liability transactions cannot be filled due to absence of reasonable fields in the returns. In cases where the recipient is not having a GSTIN there are situations where a recipient who was required to register in GST as he is liable to pay tax under reverse charge fails to obtain GSTIN, it becomes impossible for the supplier to report such transaction in his return as the column What is the need for GST Letter of Authorization In the case of every business entity excluding sole proprietorships or businesses conducted by a single person, a letter of authorization for GST is required to carry on day-to-day GST work in a firm/company. Even a sole proprietorship firm can give a Letter of Authorization to its employee to handle routine GST work of the firm. Generally, the Letter of Authorization is required for the following purposes under GST-: For Registration under GST Act. For any amendment or cancellation of registration under the GST Act. For Signing the documents like GST Returns, Invoice, other GST forms to be uploaded on GST website or to be submitted physically to GST department. For filing reply to any Notice or Query/Clarification of GST department. For any other correspondence with the GST department on behalf of the firm/company. Letter of Authorization for GST Registration When applying for Registration of GST (Reg -1 form), it is mandatory to provide the name, address, and other information of the person acting as the Authorized Signatory while registering for GST of the firm/company. The Letter of Authorization needs to be uploaded in PDF format with the Application form of Registration on the GST Portal. In the case of a sole proprietorship, however, any additional authorized signatory is not mandatory. An authorized Signatory can be the proprietor himself. In the case of a company (Public company or Private company, or One Person Company), the GST Authorization Letter must be accompanied by a copy of the Board Resolution. It is also mandatory to upload a copy of the Board Resolution on the GST Portal and the Authority Letter. Similarly, in the case of a Partnership firm, the Letter of Authorization needs to be signed by all the firm partners. It is pertinent to mention here that any Director of the company or any Partner of the firm can also act as Authorized Signatory. Sample Format of Board Resolution for Letter of Authorization in GST A true copy of the resolution passed at the meeting of Board of Directors of.....(company) held at 11.00 AM (time) on(day) of(Month) of 2021 (year) at the Registered Office of the company situated at.....(Address) is hereby resolved that the Board of Directors of.....(company) appoints Mr.....(Name), the Accounts Manager / CFO (Designation) of.....(company) as Authorized Signatory for.....(purpose) before the GST authorities and to sign and submit all the documents electronically for physical as well as file returns, make applications, communications, modifications or alterations on behalf of the company before the Central GST and/or the concerned State GST authorities as and when required. RESOLVED FURTHER THAT specimen signature of Mr.....(Name) is given below and that the signature of Mr.....(Name) on GST related documents shall be binding on the company in all respects." Certified to be a true copy For.....(company) (Director) (Director) (Director) (Specimen Signature of Mr.....) DIN : DIN : DIN : Contents of Authorization Letter for GST There is no standard format or pattern prescribed for the Letter of Authorization to be submitted to GST authorities. Although there are different formats of Letter of Authorization for different purposes available on various platforms/websites, generally, there are some basic details that need to be filled in the Letter of Authorization by business owners so that it becomes meaningful and acceptable to GST authorities. The basic details required to be filled in the Letter of Authorization for GST authorities are as under- Name of the Business Organisation Address of the Business Organisation (with Address proof) Telephone No. of the Business Organisation E-mail ID of the Business Organisation (Generally, all these details are available / printed on the letterhead of the firm/company) Name of the Applicant (Owner, i.e. Partners/Directors etc.) Name of the person to whom authority is being given Designation of the person in the firm/company (to whom authority is being given) Address of such person (Authorized Signatory) (PAN Card & Aadhaar Card of such person to be uploaded on GST Portal towards address proof & identity proof) A Statement of Acceptance by such person to act as Authorized Signatory of the firm/company Date, Place & Signature of both parties (Owner & Authorized Signatory) Also Read: Difference Between VAT and GST Sample Declaration formats of Letter of Authorization for GST purposes Letter of Authorization for GST Registration 1. Declaration for Authorized Signatory (new registration) I/We.....(Name of Proprietor / Partners / Directors / Business owner) of M/s.....(Name of the firm/company) hereby solemnly affirm and declare that Mr.....(Name of the person being made authorized signatory), Accounts Manager / Chief Financial Officer / Partner (Designation) to act as an authorized signatory for the firm/company M/s.....(name) for the purpose of registration under Goods and Services Tax (GST) Act, 2017 and filing of GST Returns, other Forms, Applications and correspondence with GST authorities. All his / her actions concerning this business will be binding on me/us / firm/company. For(Partners / Directors) Signature of owner of the business (all partners/directors of the business) with Name and Designation Place: Date : Digital Signature and Date Acceptance to act as an authorized signatory. I.....(Name of authorized third party signatory) hereby give my acceptance to act as authorized signatory for the firm/company M/s.....(name of the business) mentioned above. Signature of Authorized Signatory Designation of Authorized Signatory Place: Date: 2. Declaration for Authorized Signatory (existing registration or existing business) I/We.....(Name of



Section 2(15) of GST Act, 2017, provides that 'authorized representative' means the representative as referred to in section 116. As per section 116(1) of the GST Act, 2017, any person who is entitled or required to appear before a GST officer appointed under the Act, or the appellate authority or the appellate tribunal in connection with any proceedings under the Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions can appear by an authorized representative. For this purpose, 'authorized representative' has been defined in the Act itself. Broadly, it includes a relative, a regular employee, an advocate, a chartered accountant, a cost accountant, a company secretary, or any person with prescribed qualifications. It is also provided that indirect tax gazetted officers can appear as authorized representative after one year from retirement. The GST law also provides for some disqualifications for an authorized representative such as dismissal from government service, conviction under some specified Acts, insolvency, misconduct, etc. Such orders of disqualification are, however, required to be passed after following the principles of natural justice. A person is not allowed to appear by an authorized representative when he is required to appear personally for examination on oath or an affirmation (e.g. in case of summons for recording of statement under an oath). Authorities before whom authorized representative can appear A person can appear by an authorized representative in any proceedings under the GST law before the following authorities- (a) GST officer, (b) Appellate authority, (c) Appellate Tribunal. Authorized Representative - who can be appointed As per section 116(2) of the GST Act, 2017, following persons can be appointed as an authorized representative i.e., a person authorized by the person to appear on his behalf: a) his relative or regular employee; or b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or c) any chartered accountant, a cost accountant or a company secretary, who holds a valid certificate of practice and who has not been debarred from practice; or d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: However, such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or e) any person who has been authorized to act as a goods and services tax practitioner on behalf of the concerned registered person. 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GST practitioner as an authorized representative As per section 116(2) (e), any person who has been authorized to act as a GST practitioner on behalf of the registered person can also act as an authorized representative. Read Other Articles from Dr. Sanjiv Agarwal Page 2 Representation by CA Raginee Goyal to before Sh. Dheeraj Rastogi ji, Commissioner - GST Council, Member - High Powered Committee on Return filing: Respected Sir, I humbly thank the government for this empathetic initiative to form this esteemed committee to consider genuine problems in relation to compliance of filing of Goods and Services Tax ("GST") Returns. The GST Network ("GSTN") is a huge initiative which has a mission to capture billions of transactions with large amount of information on a monthly basis. It has been toiling time even during festive times this year for professionals and tax payers because the very restrictive system of filing returns itself was facing teething times. Nevertheless, I trust that with this esteemed Committee in place, we shall all find respite from the current problems and GST as believed shall actually establish itself as a "Good and Simple Tax". After information of constitution of this esteemed Committee, I have received various comments/ suggestions from my clients as well as bodies/ associations to whom I am attached for reaching to the Committee in a compiled manner. After eliminating redundancy, certain major problems and our humble suggestions for resolution of the same are placed hereunder for your kind consideration: SL.No. Issue Suggestion A. Information and Reporting related issues in returns : 1. Invoice wise reporting in GSTR 1: The bulk need of information in the form of invoice wise reporting under GSTR 1 on monthly has caused immense problems in data submissions and filing. Invoice wise reporting of B2B transactions intends matching of data. But the same has increased the work manifold without being of much use to any government. Invoice wise data submission caused repeated failure in uploading large size filed and kept limiting the capacity of GSTN to handle more data. The process of checking and editing is also impractical and cumbersome. a. GSTR 1 be merged with GSTR 3B for all taxpayers. One return, one due date for output liability seems better option. Frequency of the return may be: i. Monthly for taxpayers having aggregate turnover in preceding year above 1.5 crores ii. Quarterly for taxpayers having aggregate turnover in preceding year below 1.5 crores b. In case of B2B transactions, the concept of invoice wise details of supply and tax along with place of supply. Thereafter, option may be given to recipient to either accept, reject, modify the amounts after reconciliation between themselves. 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Information relating to reverse charge liability transactions cannot be filled due to absence of reasonable fields in the returns. In cases where the recipient is not having a GSTIN there are situations where a recipient who was required to register in GST as he is liable to pay tax under reverse charge fails to obtain GSTIN, it becomes impossible for the supplier to report such transaction in his return as the column What is the need for GST Letter of Authorization In the case of every business entity excluding sole proprietorships or businesses conducted by a single person, a letter of authorization for GST is required to carry on day-to-day GST work in a firm/company. Even a sole proprietorship firm can give a Letter of Authorization to its employee to handle routine GST work of the firm. Generally, the Letter of Authorization is required for the following purposes under GST-: For Registration under GST Act. For any amendment or cancellation of registration under the GST Act. For Signing the documents like GST Returns, Invoice, other GST forms to be uploaded on GST website or to be submitted physically to GST department. For filing reply to any Notice or Query/Clarification of GST department. For any other correspondence with the GST department on behalf of the firm/company. Letter of Authorization for GST Registration When applying for Registration of GST (Reg -1 form), it is mandatory to provide the name, address, and other information of the person acting as the Authorized Signatory while registering for GST of the firm/company. The Letter of Authorization needs to be uploaded in PDF format with the Application form of Registration on the GST Portal. In the case of a sole proprietorship, however, any additional authorized signatory is not mandatory. An authorized Signatory can be the proprietor himself. 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Sample Format of Board Resolution for Letter of Authorization in GST A true copy of the resolution passed at the meeting of Board of Directors of.....(company) held at 11.00 AM (time) on(day) of(Month) of 2021 (year) at the Registered Office of the company situated at.....(Address) is hereby resolved that the Board of Directors of.....(company) appoints Mr.....(Name), the Accounts Manager / CFO (Designation) of.....(company) as Authorized Signatory for.....(purpose) before the GST authorities and to sign and submit all the documents electronically for physical as well as file returns, make applications, communications, modifications or alterations on behalf of the company before the Central GST and/or the concerned State GST authorities as and when required. RESOLVED FURTHER THAT specimen signature of Mr.....(Name) is given below and that the signature of Mr.....(Name) on GST related documents shall be binding on the company in all respects." Certified to be a true copy For.....(company) (Director) (Director) (Director) (Specimen Signature of Mr.....) DIN : DIN : DIN : Contents of Authorization Letter for GST There is no standard format or pattern prescribed for the Letter of Authorization to be submitted to GST authorities. Although there are different formats of Letter of Authorization for different purposes available on various platforms/websites, generally, there are some basic details that need to be filled in the Letter of Authorization by business owners so that it becomes meaningful and acceptable to GST authorities. The basic details required to be filled in the Letter of Authorization for GST authorities are as under- Name of the Business Organisation Address of the Business Organisation (with Address proof) Telephone No. of the Business Organisation E-mail ID of the Business Organisation (Generally, all these details are available / printed on the letterhead of the firm/company) Name of the Applicant (Owner, i.e. Partners/Directors etc.) Name of the person to whom authority is being given Designation of the person in the firm/company (to whom authority is being given) Address of such person (Authorized Signatory) (PAN Card & Aadhaar Card of such person to be uploaded on GST Portal towards address proof & identity proof) A Statement of Acceptance by such person to act as Authorized Signatory of the firm/company Date, Place & Signature of both parties (Owner & Authorized Signatory) Also Read: Difference Between VAT and GST Sample Declaration formats of Letter of Authorization for GST purposes Letter of Authorization for GST Registration 1. Declaration for Authorized Signatory (new registration) I/We.....(Name of Proprietor / Partners / Directors / Business owner) of M/s.....(Name of the firm/company) hereby solemnly affirm and declare that Mr.....(Name of the person being made authorized signatory), Accounts Manager / Chief Financial Officer / Partner (Designation) to act as an authorized signatory for the firm/company M/s.....(name) for the purpose of registration under Goods and Services Tax (GST) Act, 2017 and filing of GST Returns, other Forms, Applications and correspondence with GST authorities. All his / her actions concerning this business will be binding on me/us / firm/company. For(Partners / Directors) Signature of owner of the business (all partners/directors of the business) with Name and Designation Place: Date : Digital Signature and Date Acceptance to act as an authorized signatory. I.....(Name of authorized third party signatory) hereby give my acceptance to act as authorized signatory for the firm/company M/s.....(name of the business) mentioned above. Signature of Authorized Signatory Designation of Authorized Signatory Place: Date: 2. Declaration for Authorized Signatory (existing registration or existing business) I/We.....(Name of

Proprietor / Partners / Directors / Business owner) of M/s.....(name of the firm/company) hereby solemnly affirm and declare that Mr.....(name of the person being made authorized signatory), Accounts Manager / Chief Financial Officer / Partner (Designation) to act as an authorized signatory for the firm/company M/s..... (name) having GST Registration Number for making an application for amendment in GST registration, filing of GST Returns, application for GST refund, other forms and correspondence with GST Department. All his / her actions concerning this business will be binding on me/us / firm/company. For (Partners / Directors) Signature of owner of the business (all partners/directors of the business) with Name and Designation Place: Date : Digital Signature and Date Acceptance to act as an authorized signatory. L..... (Name of authorized third party signatory) hereby give my acceptance to act as authorized signatory for the firm/company M/s..... (name of the business) mentioned above. Signature of Authorized Signatory Designation of Authorized Signatory Place: Date: Letter of Authorization for GST by a Proprietor Any person doing business individually in his name or the capacity as a proprietor of their sole proprietorship firm need not file any Letter of Authorization in GST Portal at the time of registration or subsequently for the appointment of any third party as his Authorized Signatory. It is not mandatory. But let's suppose a proprietor wants to appoint any third party like their employee or any other person as their Authorized Signatory for GST purposes. In that case, they will have to file a Declaration for Authorized Signatory in the same format as already given above. Sole proprietorship firms generally give a Letter of Authorization to their employees/any other person for smooth compliances of GST Law. Authorized Signatory Vs. Authorized Representative under GST Although no difference has been defined between an Authorized Signatory and an Authorized Representative under the GST Act or under the GST Rules, but still for practical purposes, there is some difference between the two. The difference can be understood in the following paragraphs:- Authorized Signatory: An Authorized Signatory is the person who is given the responsibility by the firm/company/business owner to do the routine business transactions of the business entity. They comply with various provisions and rules of GST Law on a day-to-day basis like Registration under GST or amendment in registration under GST, signing of invoice and other documents, filing of GST returns, filing of an application for GST Refund, other forms on GST Portal or physically with the GST Department. They also reply on behalf of the firm/company to routine Notices or Queries, etc., of the GST department or any other correspondence with GST Authorities. Such a person is generally an employee of the company or any other third person who is regularly associated with the firm/company. All the acts of an Authorized Signatory are binding on the business entity. Authorized Representative: An Authorized Representative can be a person as given in Section 116(2) of GST Act, 2017. An Authorized Representative is a person who is appointed or authorized by the firm/company/business owner to represent the company/business entity before the GST authorities to reply to any Notices, Summons, etc. They also handle assessment, appeals, revision of any Order or any other similar type of work under the GST Law. Such person is generally an Advocate or a Chartered Accountant/Cost Accountant/Company Secretary in practice or any Employee of the business entity or any Retired Officer of GST Department in practice as permitted by GST Law. Usually, such persons are appointed by means of a Power of Attorney. A Board Resolution is also required in addition to Power of Attorney if any such person is appointed as Authorized Representative in case of a company. All the representations made by the Authorized Representative before the GST Authorities are binding on the firm/company/business entity appointing such person. Also Read: Direct And Indirect Expenses Conclusion The purpose of writing this article is to make everyone understand the Letter of Authorization for GST and clarification to act as Authorized Signatory and the difference between an Authorized Signatory and an Authorized Representative. This article will also help you understand the Letter of Authorization for GST Format. - Never miss a story with notifications - Gain full access to our premium content - Browse free from up to 5 devices at once