

## 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 <sup>1</sup> [***] 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                             |           |
| <sup>2</sup> [6 | To furnish information for generation of e-way bill  |           |
| 7               | To furnish details of challan in <b>FORM GST ITC-04</b>  |           |
| 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.] |           |

<sup>1</sup> Omitted (w.e.f. 01-10-2022) by Notification No. 19/2022-C.T., dated 28-09-2022.

<sup>2</sup> Inserted (w.e.f. 01-02-2019) by Notification No. 3/2019-C.T., dated 29-01-2019.

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

Date

Enrolment No.

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

|  | Month | Bill of Entry No./Invoice/Debit Note/Credit Note |        |               | ITC/Output Liability |         |            |      | Interest     |          |           |      |
|--|-------|--|--------|---------------|----------------------|---------|------------|------|--------------|----------|-----------|------|
|  |       | Date   | number | Taxable value | Integrated           | Central | State / UT | Cess | Integ rate d | Centr al | State/ UT | Cess |

**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 pairing 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 along with 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 by 20<sup>th</sup> 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 will become payable in the return for month of October to be filed 20th November

|   |        |  |  |  |  |  |  |  |            |  |  |  |
|---|--------|--|--|--|--|--|--|--|------------|--|--|--|
| 1 | August |  |  |  |  |  |  |  | Two Months |  |  |  |
| 2 | August |  |  |  |  |  |  |  | Two Months |  |  |  |

C.2 Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filled by 20th November

|   |           |  |  |  |  |  |  |  |           |  |  |  |
|---|-----------|--|--|--|--|--|--|--|-----------|--|--|--|
| 1 | September |  |  |  |  |  |  |  | One Month |  |  |  |
| 2 | September |  |  |  |  |  |  |  | One Month |  |  |  |

C.3 Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will become payable in the return of October return to be filled by 20th November

|   |           |  |  |  |  |  |  |  |                |  |  |  |
|---|-----------|--|--|--|--|--|--|--|----------------|--|--|--|
| 1 | September |  |  |  |  |  |  |  | One Month-high |  |  |  |
| 2 | September |  |  |  |  |  |  |  | One Month-high |  |  |  |

**D. Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December**

D.1 Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November

|   |           |  |  |  |  |  |  |  |                |  |  |  |
|---|-----------|--|--|--|--|--|--|--|----------------|--|--|--|
| 1 | September |  |  |  |  |  |  |  | Nil/Two Months |  |  |  |
| 2 | September |  |  |  |  |  |  |  | Nil/Two Months |  |  |  |