

## **Enrollment for Commercial Tax Practitioner Certificate**

**Eligibility** - Who fulfills conditions under Rule 56 of the Goa Value Added Tax Rules, 2005.

### ***Rule 56. Conditions regarding enrollment of Sales Tax practitioner.***

*(1) Sales Tax Practitioner appearing before any authority as provided under clause (c) of section 82 of the Act shall possess the following qualifications:*

*He should have passed,*

*(a) a degree examination in Commerce or in Economics of any Indian University established by law for the time being in force; or*

*(b) a degree examination of any foreign university recognized by any Indian University as equivalent to the degree examination mentioned in clause (a) above; or*

*(c) any other examination notified by the Government for this purpose; or*

*(d) possess qualification of an auditor of a company in the State of Goa referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956);*

*(2) The person who is presently enrolled as Sales Tax Practitioner as on the date preceding the appointed day under the earlier law shall continue to be Sales Tax Practitioner under the Act.*

*(3) A retired officer of the Sales Tax Department/Commercial Tax Department not below the rank of Sales Tax Inspector/Commercial Tax Inspector is eligible to enroll as Sales Tax Practitioner after one year from the date of his superannuation or voluntary retirement, subject to payment of fees specified.*

*(4) The fees for enrollment as a Sales Tax Practitioner shall be Rs.500/- to be deposited by e-challan.*

*(5) The Sales Tax Practitioner shall apply for enrollment to the Commissioner in Form VATXXI hereto.*

*(6) The certificate of registration as a Sales Tax Practitioner shall be issued by the Commissioner in Form VAT- XXII.*

*(7) The authorization to represent any person before any authority in any proceedings under the Act or rules as provided under sub-section (1) of section 82 of the Act shall be given in Form VAT – XXXII.*

**Procedure** – Kindly register yourself under Digilocker.

- Visit website - <http://digilocker.gov.in/>
- Sign up and login to your digilocker account.
- Scan and upload required documents such as Graduation passing certificate and Marklist, e-Challan paid copy, Address proof with photo and address, Recent photo and Application filled in form VAT – XXI.
- Share and send the above requirements via email :  
coll-ctax.goa@nic.in
- On receipt of email or phone call attend personally at Office of the Commissioner of Commercial Taxes, Vikrikar Bhavan, Panaji Goa. with original certificates attached with the application.