

**CHAPTER - IX**  
**APPEARANCE OF AUTHORISED REPRESENTATIVE**

**Rule 72 : Appearance of authorised representative**

Subject to as hereinafter provided, no legal practitioner or authorised representative shall be entitled to appear and act, in any proceeding before the Appellate Tribunal unless he files into Appellate Tribunal vakalatnama or Memorandum of Appearance or letter of authorisation which shall include all the information as specified in **GSTAT FORM-04** as the case may, duly executed by or on behalf of the party for whom he appears.

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