

**Rule 84 : Conditions for purposes of appearance**

- (1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or unregistered person unless he has been enrolled under rule 83.
  - (2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.
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