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A Letter of Authorization is simply a legally enforceable document that assigns responsibility for carrying out business operations on behalf of the company/firm and its owner to a third party (usually an employee/company). A letter of authorization can be used in various situations and for various business purposes other than GST. What is a Letter of Authorization for GST? One of the most important business requirements is a letter of authorization for GST to do routine business transactions as per GST Law. The person who has been given this authority to act on behalf of the firm/company is known as "Authorized Signatory". 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..... "RESOLVED THAT the Board of Directors of (company) appoints Mr..... (NAME), the Accounts Manager / CFO (DESIGNATION) of company as Authorized Signatory to represent the company before the GST authorities and to sign and submit all the documents electronically and /or physically, as well as file returns, make applications, communication, representations, 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. 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: 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 Service Tax/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. I (Karta of) hereby solemnly affirm and declare that (Name of Person) to act as an authorized signatory for the business..... (Name of Business) for which application for Goods and Service Tax registration is being filed under the Goods and Services Tax. All his actions in relation to this business will be binding on me. Signature of Karta Name Designation Acceptance as an authorized signatory I 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. Signature of Authorized Signatory Designation Place Date Thank you For Reading Disclaimer: - This Information is my personal observations and interpretation which are observed in various matter. The Author and publisher are not having any liability arises in connection with use of this information. We following Partners of M/s r/O S/o R/o..... PAN S/O R/o..... PAN Do hereby solemnly affirm and declare that (partner) to act as an authorized signatory for the business of (Firm) for which application for registration is being filed/ is registered under the Goods and Service Tax Act All his actions in relation to this business will be binding on me/ us. Signatures of the persons who are all Partners No. Full Name Designation/Status Signature . PARTNER Acceptance as an authorized signatory I RAJENDRA SINGH GAUTAM Partner of the (Firm) do 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. () Designation: - partner Place Date Partnership Firm Declaration For Authorised Signatory IN PDFDownload Rating: 5 out of 5. Partnership Firm Declaration For Authorised Signatory IN WORDDownload Rating: 5 out of 5. 0 ratings0% found this document useful (0 votes)6K viewsThe document declares Mr./Mrs. X as the authorized signatory for firm Y for matters related to GST registration and application. It states that Mr./Mrs. X is authorized to sign all necessary...Al-enhanced title and descriptionSaveSave GST Declaration for Authorised Signatory Authorisa... For Later0%0% found this document useful, undefined ByCA Akash Arora Posted onAugust 2, 2021August 27, 2024 Updated onAugust 27, 2024 Connect with us at +91701879108 and gstmentor1@gmail.com A Letter of Authorization is simply a legally enforceable document that assigns responsibility for carrying out business operations on behalf of the company/firm and its owner to a third party (usually an employee/company). A letter of authorization can be used in various situations and for various business purposes other than GST. What is a Letter of Authorization for GST? One of the most important business requirements is a letter of authorization for GST to do routine business transactions as per GST Law. The person who has been given this authority to act on behalf of the firm/company is known as "Authorized Signatory". 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. 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(NAME), the Accounts Manager / CFO (DESIGNATION) of company as Authorized Signatory to represent the company before the GST authorities and to sign and submit all the documents electronically and /or physically, as well as file returns, make applications, communication, representations, 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. 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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 Subject: Authorization for GST RegistrationDear Sir/Madam, We, [Company Name], located at [Company Address], having GSTIN [GSTIN Number], hereby authorize [Name of the Authorized Signatory], holding the position of [Designation], to act as our authorized signatory for the purpose of GST registration. The authorized signatory is empowered to sign all necessary documents, file GST returns, and perform all acts necessary for GST compliance on behalf of the company. This authorization is valid from [Start Date] to [End Date]. Thank you. Sincerely, [Name of the Proprietor/Director][Designation][Company Name] [Company Letterhead]Date: [DD/MM/YYYY]To, The GST Officer,[Address of the GST Department]Subject: Authorization for GST MattersDear Sir/Madam, We, [Company Name], located at [Company Address], having GSTIN [GSTIN Number], hereby authorize [Name of Chartered Accountant], our appointed Chartered Accountant, to act as our authorized signatory for all GST-related matters. The authorized signatory is empowered to sign all necessary documents, file GST returns, and perform all acts necessary for GST compliance on behalf of the company. This authorization is valid until further notice. Thank you. Sincerely, [Name of the Proprietor/Director][Designation][Company Name] Large companies that operate across geographies usually have multiple decision-makers. In this scenario, it is also important to share the authority. The letter of authorisation for GST is a tool to share the power for GST-related business operations with another person or entity. This blog discusses the letter of authorization in GST, its uses, format, etc. What is a Letter of Authorization (LOA) in GST? A Letter of Authorization (LOA) for GST is a legal document that empowers a different person or entity to deal with matters related to GST compliance on behalf of the business. In other words, the LOA gives the authority to represent the business as a taxpayer for GST purposes legally. Suppose a business operates in different regions of India. It is certainly not possible for just one person to represent the business regularly in other geographical locations. So, what's the solution? Providing a letter of authorisation for GST to local individuals or entities. It can reduce the burden on operations and make them smooth. Now, what is the letter of authorization in GST used for? Here are the uses of LOA: Purpose of Letter of Authorization in GST GST rules are elaborate and complex. Companies prefer to delegate this work to professionals to avoid legal and compliance issues. The letter of authorization for GST allows the business to appoint professionals and employees who can handle the intricacies of GST locally. Once an individual gets the letter of authorisation, s/he can manage critical GST tasks on behalf of the taxpayer. Here's what an LOA provides: Legal Authority: It gives the individual or entity legal authority to act on behalf of the taxpayer for GST-related purposes. Ease of Compliance: Time and accuracy are two fundamentals regarding taxation compliance. When a trusted person is assigned the task, it ensures: Accuracy in data: Timely filing of returns: Timely payment of GST: Lesser penalties: Effective Communication: With the letter of authorisation for GST, representatives can directly communicate with GST authorities. It helps in: Proper communication: Quick response to queries: Reduced delays in compliance: Avoiding miscommunications: Importance of Letter of Authorization in GST By now, you have understood the letter of authorization in GST, but why is it so crucial for businesses to issue LOAs? Here's why: Ease of Registration: Businesses can register for GST without hassle using professional help. A letter of Authorisation for GST registration for HUFs and companies allows the procedure to be carried out easily. For example, a company can authorise its employee to handle the GST-related work without overburdening the CFO. Ensures Legal Compliance: The authorised individual is a professional or an entity that hires professionals to ensure that legitimate information is provided and timely compliances are done without errors. It helps businesses deal with the complex regulatory framework of GST. Minimises Risks: The professionals appointed using the LOA can handle GST compliances. They can also communicate better with the GST authorities, reducing the risk of errors and omissions. Authorises Critical Actions: Professionals holding the letter of authorisation for GST can authorise critical GST actions like: Filing GST Returns: Responding to GST notices: Representing the business during GST Audits: Streamlines Business Transactions: Large organisations with operations spanning various states can easily manage their compliances. The LOA delegates legal control and accountability to professionals. When and Why is a Letter of Authorization Needed? How can a business gain the most out of the letter of authorization for GST? What are the purposes for which LOA can be used? Here are some scenarios: GST Registration: Businesses can easily register themselves using the letter of authorisation for GST registration. The authorised person or entity follows the application process to ensure the business is essential. Filing GST Returns: As the business grows, the taxpayer can only keep track of some of the filing processes and deadlines. An authorised professional can file GST returns with accurate information within the deadline. Responding to GST Notices: The authorised person can communicate with the GST officials and respond to any notice or demand raised by the department. GST Audits: Getting your books audited can be a challenge without professional help. A letter of authorisation for GST allows you to appoint professionals who can handle auditors' queries and make the process smoother. Processing the Refunds: Filing returns and getting a refund requires expertise in paperwork and following the processes. An authorised person can easily take care of it. Key Elements of a Letter of Authorization in GST Let's discuss the key components that need to be a part of the letter of authorization for GST: Components: Description: Name of the business and authoriser: Name of the business: Name of the authoriser: Designation: GSTIN of the Taxpayer: Name of the Authorised Signatory: Name of the person or entity: Designation: Address: Scope of Authorisation: The scope of operations the authorised person can perform on behalf of the business. Period of authorisation: The duration for which the LOA is provided. Purpose: Statement A statement that provides the explicit purpose of the LOA. Signatures, Place and Date: Name and signature of the authoriser/s and the authorised. The document should also contain the date and place. Here's a format for the letter of authorisation for GST: [Company's Letterhead] Date: [DD/MM/YYYY] To, The GST Department [Address] Subject: Authorisation to Act on Behalf of [Company Name] for GST Matters Dear Sir/Madam, I, [Your Name], the [Your Designation] of [Company Name], holding GSTIN [Your GSTIN], hereby authorise [Authorised Person's Name] to act on behalf of our company for all matters related to GST compliance. This authorisation includes, but is not limited to, filing GST returns, responding to GST notices, and communicating with GST officers. Details of Authorised Person: Name: [Authorised Person's Name] Designation: [Authorised Person's Designation] Contact Details: [Authorised Person's Contact Information] [This authorisation is valid from [Start Date] until [End Date]] or until further notice. Yours sincerely, Signature [Name of Authoriser] [Name of Authorised Signatory] [Designation] [Designation] [Company Name] Place: Date: How to Submit a Letter of Authorization in GST? You can follow these steps to submit the letter of authorization for GST: Prepare the letter: Upload it on the GST Portal: Submit the Required Documents: Maintain a copy in your records: The letter of authorisation for GST is a pivotal document for businesses. Using this letter, they can appoint their legal representatives for GST purposes. As a result, it can become easier to regularise GST activities and navigate the complexity of tax compliances. What is the letter of authorisation in GST registration? Why is an LOA for GST necessary? Who needs a letter of authorisation for GST? How do I write a GST letter of authorisation? What is proof of details of authorised signatory in GST? Authorised Signatory is the person who can sign all documents for GST purposes. For Sole Proprietors, individual themselves are the authorised signatory. For rest entities, one need to appoint authorised signatory. Authorised Signatory is declared through a letter of appointment of Authorised Signatory. This letter contains the details of person who is will act as Authorised Signatory. It states that any document signed by authorised signatory will be binding on the entity. Authorised signatory will act as the primary contact with the GST Department. Corporate Entities (Companies & Corporations) can appoint authorised signatory via a resolution. Others like societies can also do so through resolution. For partnership Firms, the declaration can be signed by all the partners. Post declaration, all communications to GST must have signature of this Authorised signatory. I/We _____, (details of signatories like partners/Directors/members) _____, hereby solemnly affirm and declare Mr/Mrs/Miss _____ (details of authorised signatory to be declared) _____ as the authorised signatory for the _____ (Company/Firm/Society) All the actions of the authorised signatory will be binding to the _____ (Company/Firm/Society). He/She shall henceforth, act as the authorised signatory for all GST purposes. S/No _____ Designation / Status Signature: 2 _____ I _____ (name of signatory) _____, hereby solemnly affirm and accept to be the authorised signatory of the _____ (Company/Firm/Society) _____ Signatures of Authorised Signatory As per section 25 sub-section (6C), for other than individual, all entities require authorised signatory for registration in Goods and Service Tax (GST) Act. (6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification. Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification. As clear from above provision, one need to have authorised signatory letter for registration in GST. This letter can be uploaded in GST port at . Share this post on: Facebook Twitter (X) I love blogging and studying taxation. I write articles related to Tax laws and common issues in handling taxation in India. Often, common but small mistakes make things complicated. I write and share them to save precious time of others.