



**Department of Goods and Service Tax
(Govt. of Maharashtra)**

**Office of the Joint Commissioner of State Tax,
PUN- NOD-F-0002, Nodal Division-2, Pune**

3rd Floor, New Building, GST Bhavan, Air-port Road, Yerwada, Pune-06

Phone No.- 020 26609011/9156 E-mail ID-

jcvatadm.pune@gmail.com



No.JCST/Nodal-2/INSTRUCTIONS/2026-27/B- 656

PUNE, DATE- 17/08/2024.

To,

✓ All Proper Officers

Nodal-2, GST Bhavan, Pune.

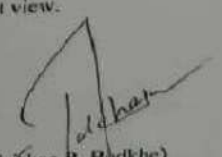
Subject- Regarding the letter of authority to bear the stamp Duty of Rs. 500/- in case of CA/ICWAI/GSTP/Relative/Employee of Taxpayer.

This is to bring to your notice that according to section 116, of CGST ACT 2017, the authorized representative attending on behalf of the taxpayer should submit the letter of authority properly signed and stamped in accordance with the provisions of section 116 of CGST Act r/w the provisions of Maharashtra Stamp Act in general and specifically section 2 (r) of Maharashtra Stamp Act.

The definition of power of attorney as provided under the Maharashtra Stamp Act includes the letter of Authority. Therefore, Rs.500/- as Stamp duty is attracted in case of letter of authority, as provided u/s 116 of CGST Act except in case of Lawyer/ Advocate (Member of Bar council).

In case of Prasad Tendulkar v/s State of Maharashtra (W.P. No. 313 of 2024) the affidavit has been filed by the State GST Department stating the aforementioned position of law. The said matter is sub judice before Hon'ble Bombay High Court.

In view of the Section 2(r) of Maharashtra Stamp Act and as per the guidelines issued by Hon'ble Supreme Court of India in case of Uday Shankar Triyar v/s Ram Kalewar Prasad Singh (AIR, 2006 SC 269) the proper officer is duly bound to verify the letter of authority in accordance with Section 116 and whether it is properly stamped except the authorized representative is Advocate. In case of Advocate, the court fee stamp in accordance with the provisions of Maharashtra Court Fees Act may be affixed on the letter of authority. All the Officers are requested to take note of aforementioned legal provisions and case laws and implement the same without taking any lenient view.


(Krishna R. Bodkhe)
Joint Commissioner of State Tax,
Nodal-2, Pune