Value Added Tax Act, 2003

Section 58 - Appointment of Commissioner, Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, State Representatives and Commercial Tax Officers

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(1) The State Government may appoint a Commissioner of Commercial Taxes and as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, State Representatives and Commercial Tax Officers, as they think fit for the purpose of performing the functions, respectively conferred on them by or under this Act or by or under any other law for the time being in force.

(2) The Commissioner may, empower an officer not below the rank of an Assistant Commissioner or an Advocate or a Chartered Accountant or a Tax Practitioner enrolled in the prescribed manner to perform the functions of a State Representative.

(3) In proceedings before the Appellate Tribunal, the State Representative shall be competent, -

(a) to prepare and sign applications, appeals and other documents,

(b) to appear, represent, act and plead,

(c) to receive notices and other processes, and

(d) to do all other acts connected with such proceedings, on behalf of the Government or any officer appointed under this Act.
