Value Added Tax Act, 2003

Section 86 - Appearance Before Any Authority in Proceedings

Any person who is entitled to appear before any authority other than the High Court in connection with any proceeding under this Act, may be represented before such authority-

(a) by his relative or a person regularly employed by him if such relative or person is duly authorized by him in writing in this behalf;

(b) by a legal practitioner; or

(c) subject to such conditions as may be prescribed, by an Accountant or by a person enrolled in the prescribed manner as a Tax Practitioner by the Commissioner, and duly authorized by the person whom he represents.
