

# Know Your Ethics

*Ethical Issues in Question-Answer Form\**

**Q. Whether a member in practice can engage as GST practitioner?**

A. Yes, a member in practice can engage as GST practitioner, as the activities to be performed by GST practitioner mentioned in CGST Act, 2017 read with CGST Rules, 2017 are within the purview of a member in practice as per the provisions of Chartered Accountants Act, 1949 and Regulations framed thereunder.

**Q. Whether a member who has enrolled as GST Practitioner can act as Tax Return Preparer for GST?**

A. Yes, as per Rule 83(8) of CGST Rules, 2017, a GST practitioner can *inter alia* undertake the assignment of filing returns under the CGST Act, 2017.

**Q. Whether a member holding CoP, who is an employee in a CA Firm, can be enrolled as GST practitioner?**

A. Yes, he can enrol as GST practitioner (as this is not an attest function), subject to contractual obligations, if any, with the employer.

**Q. Whether a member holding CoP on part time basis, working as an employee in an entity other than a CA Firm, can be enrolled as GST practitioner?**

A. A member holding CoP on part time basis and working as an employee in an entity other than a CA Firm can enrol as GST practitioner, subject to contractual obligations, if any, with the employer .

**Q. Can a member/Firm conduct training through seminars etc. on GST?**

A. Yes, a member/Firm can conduct training through seminars etc. on GST. However, the member /Firm may only invite its existing clients to such training programmes. Inviting individuals or entities other than existing clients may amount to solicitation, which is prohibited under Clause (6) of Part-I of First Schedule to The Chartered Accountants Act, 1949.

**Q. Whether a member can send presentation/write-up on GST, and include services provided in the same?**

A. He can send presentation on GST /write-up on GST only to existing clients and to a proposed client if an enquiry was received from the proposed client with regard to the same.

**Q. Whether it is permissible for a member to mention himself as “GST Consultant”?**

A. No, in terms of provisions of Clause (7) of Part-I of First Schedule to The Chartered Accountants Act, 1949, it is not permissible for a member to mention himself as GST Consultant.

**Q. Whether a member can share GST updates on modes like mass mail/social media?**

A. A member can share GST updates, mentioning himself as “CA” with individual name, provided the communication is limited to providing updates. Mention of Firm name is not allowed.

**Q. Whether a member can publish testimonials/appreciation letters received by him with regard to GST Training assignments?**

A. Such testimonials are allowed to be mentioned on CA Firm website, but not on social media like Facebook, LinkedIn etc.

**Q. Whether a member can provide GST Training ?**

A. GST training can be provided to the existing clients.

In case of non-clients, training can be provided only if the member is invited to provide such training.

As part of contribution towards initiatives taken by the Government, ICAI GST Sahayataa Desks have been made operational on pro bono basis at all major cities for training/facilitating understanding of GST among small businessmen, traders, shopkeepers and public at large.

**Q. Whether it is permissible for a member to put a Notice for GST Registration/Return preparation along with mention of his name/name of CA Firm? Whether he can mention fees/charges for providing such services?**

A. GST services are part of professional services provided by a chartered accountant, and accordingly, its advertisement has to be in terms with the ICAI Advertisement Guidelines, 2008 only. He cannot mention the fees/charges, as it is not allowed in the Advertisement Guidelines.

**Q. Whether a member in practice can give GST consultation to clients of another professional?**

A. The member is not allowed to share fees with another professional; however, he can engage separately with the clients of such other professional to provide GST consultation. ■

\* Contributed by the Ethical Standards Board of ICAI