

**THE KERALA GENERAL SALES TAX RULES, 1963**

**FORM No. 48**

**APPLICATION FOR ENROLMENT AS A SALES TAX PRACTITIONER**

**See Rule 60(4)**

To

The Deputy commissioner of Sales Tax,

Zone.

I,..... (a partner of the firm known as.....) of  
(..... ) address hereby apply for enrolment of my name in  
the list of Sales Tax Practitioners under sub-rule (4) of rule 60 of the Kerala General Sales Tax Rules, 1963.

I declare that I am qualified to attend before any Sales Tax authority other than High Court under Section  
55 of the KERALA General Sales Tax Act, 1963, in accordance with sub-rule (2) of rule 60 of the said rules, in  
that

(a) I have passed the necessary accountancy examination, namely .....

held at .....in the month of .....of the year .....

which is an examination recognised by the Central Board of Direct Taxes under rule-50 of the Income Tax  
Rules, 1962, for the purpose of clause (v) of sub-section (2) of section 288 of the Income Tax Act, 1961  
(Central Act, 43 of 1961) for which I attach herewith a true copy of .....

(b) I have acquired the necessary educational qualification namely of .....of  
.....in the month of .....of the year .....which is one of  
the qualifications prescribed by the Central board of Direct Taxes in rule 51 of the Income Tax Rules, 1962,  
for the purpose of clause (vi) of sub-section (2) of section 288 of the Income Tax Act, 1961 (Central Act 43  
of 1961) for which I attach herewith a true copy of .....

(c) I have appeared as a Sales Tax Practitioner within the period of two years prior to 1-4-1963.

Assessing ..... on .....

Appellate

Revising Authority

Sales Tax Appellate Tribunal in connection with

(d) I am retired officer of the Agricultural Income Tax and Sales Tax Department of the Government of  
Kerala and two years have elapsed since my retirement. During my service I have worked in a post not lower  
in rank than that of an assessing authority for ..... years ..... months ..... days as detailed  
below.

Details .....

The above statements are true to the best of my knowledge and belief.

Place: .....

Date: .....

Signature

(Strike out whichever is not applicable)

**Acknowledgement.**

Received an application in Form ..... from ..... for enrolment under rule  
..... of the Kerala General Sales Tax Rules, 1963.

Date :

Serial No.

Receiving Officer.