

# FAQs > Performing Activities on Taxpayer's Behalf

## 1. How can I access functionality to perform functions on behalf of a taxpayer on GST Portal??

Navigate to **Services > User Services > List of Taxpayers > select Taxpayers' GSTIN / UIN** option.

Alternatively, you can also click **LIST OF TAXPAYERS / CONTINUE TO DASHBOARD** button on your Dashboard.

## 2. Can I perform function for more than one taxpayer at a time?

No, you can perform function of only one taxpayer at a time.

## 3. Can I file applications on behalf of a taxpayer?

No, you **CANNOT** submit any application on taxpayer's behalf. You can only save the application. To submit the application, taxpayer has to log in to the GST portal and file it using EVC or DSC as applicable.

## 4. I am not able to access certain functionalities on behalf of a taxpayer. Why?

As a GST Practitioner, you have access to only those functionalities, for which you have been authorized by the concerned taxpayer, while filing the authorization form in your name at GST Portal by the concerned taxpayer.

## 5. What are the functions GST Practitioner can perform on the GST Portal on behalf of taxpayers?

GST Practitioner can perform functions provided below on the GST Portal on behalf of a taxpayer.

### Registration:

- Creating and saving the application for amendment of registration
- Creating and saving for filing clarifications (post grant of registration)
- Creating and saving the application to opt for Composition Levy
- Creating and saving the application to withdraw from Composition Levy
- Creating and saving the application for cancellation of Registration
- Creating and saving the application for revocation of cancelled registration for Normal/NRTP/TDS/TCS/OIDAR taxpayers
- Tracking Application Status
- Amendment of Core fields
- Amendment of Non-Core fields

### Ledgers:

- Viewing Electronic Cash Ledger
- Viewing Electronic Credit Ledger
- Viewing Electronic Liability Register

### Returns:

- Viewing Returns Dashboard
- Creating and preparing different returns (including invoice upload)
- Creating and preparing Annual return
- Tracking Return Status
- Viewing Transition Forms
- Viewing ITC Forms

**Payments:**

- Creating a Challan and make deposit (utilization can be done by taxpayer only)
- Viewing Saved Challan
- Viewing Challan History

**User Services:**

- Viewing Saved Application
- Viewing and Creating New Application for:
  - Advance Ruling
  - Form DRC-03
  - Letter of Undertaking
  - Appeal
  - Rectification of Order
  - Restoration of Provisional Attachment
  - Deferred Payment/ Payment in Instalments
  - Provisional Assessment ASMT-01
- Viewing and Downloading Certificates
- Viewing Notices and Orders
- Viewing Submitted Applications
- Viewing Cause List
- Searching HSN/ Service Classification Code

**Refunds:**

- Preparing a refund application
- Viewing Saved Refund Application
- Viewing Filed Refund Application
- Track Refund Application status
- View Electronic Liability Register from the link available in the refund application

**Letter of Undertaking (LUT):**

- Preparing Form GST RFD-11

GST Practitioner **CANNOT** submit any application on taxpayer's behalf. GST Practitioner can only save the application. Filing of the application has to be done by the taxpayer **ONLY**.