



**कार्यालय, प्रधान मुख्य आयकर आयुक्त, नागपुर**  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR**

प्रथम तल, आयकर भवन, तेलंगखेड़ी रोड, सिविल लाइन्स, नागपुर - 440 001  
1<sup>st</sup> Floor, Aayakar Bhawan, Telangkhedi Road, Civil Lines, Nagpur - 440 001  
टेली./Tel.: 0712-2534264 फैक्स/Fax: 2565098 ई-मेल/E-mail: nagpur.pccit@incometax.gov.in

F.No. PCCIT/NGP/Tech./Sp. Audit /2020-21

Date: 07/12/2020

**NOTICE**

The Income Tax Department, Nagpur (Maharashtra) invites application from qualified Chartered Accountants firms ( within the meaning of the Chartered Accountants Act, 1949) for empanelment as Special Auditors to carry out audit in accordance with the provisions of sec. 142(2A) of I.T. Act, 1961. The remuneration for the Special Audit is governed by Rule 14B of the I.T. Rules, 1962.

**(A) Eligibility Conditions:-**

(i) The applicant should be a reputed partnership firm or proprietary concern or a company, having its office in the area(s) falling within the territorial jurisdiction of Principal Chief Commissioner of Income Tax, Nagpur(Maharashtra) and, primarily engaged in the profession of accountancy, having a staff strength of at least 10, including a minimum of 2 Chartered Accountant (other than the partners/proprietor in the case of partnership firm/proprietary concern).(Adequate evidences supporting the claim of staff strength and strength of CAs to be enclosed with the application and marked as **Annexure-A**)

(ii) The applicant should have auditing experience of minimum period of 10 years and should have experience of audit u/s 44AB of Income Tax Act for at least 5 years as on 31.03.2020. ( Supporting evidences need to be added with application and to be marked as **Annexure-B**)

(iii) The applicant should not have been charged with any professional misconduct and no complaint u/s 21 of the **Chartered Accountants Act, 1949** for any irregularity should have been filed against the applicant, with the Institute of Chartered Accountants.

(iv) The applicant should have filed returns of income regularly upto A.Y. 2020-21 and the total returned income should be at least Rs. 20 lakhs in at least 2 of the last 5 years or gross professional receipts of Rs. 1.0 crore or more in at least two of the last five years.(1) Evidence supporting claim in this respect needs to be enclosed with the application and to be marked as **Annexure-C**. (2) PANs, AO details of the applicant concern/firm and those of the partners need to be specified in the application)

(v) No prosecution should have been launched under Chapter XXII of the Income Tax Act or under any other statue, against the firm or its partners or against the proprietary concern or against the company or its director or manager or secretary or any other officer as the case may be.

(vi) The applicant should not have been dismissed or removed from Government service.

(vii) The applicant should not be an undischarged insolvent.

(viii) The applicant should not be convicted of any offence and sentenced to a term of imprisonment.

(ix) There should not be any Income Tax dues outstanding, against the applicant partnership firm or its partners or proprietary concern or company on the date of making the application.

(x) The applicant should not have indulged/found indulged in any unethical professional practices;

(xi) The applicant should not be facing any investigation/inquiry for tax evasion on the date of making the application.

(Declaration by the applicant in the form of affidavit of Rs. 100 stamp Papers in respect of fulfilment of clauses iii, v, vi,vii,viii,ix,x and xi as above needs to be enclosed with the application and to be marked as Annexure-D).

(xii) The Panel will replace the earlier Panel drawn with effect from the date of constitution of the fresh Panel and therefore, the CAs/CA firms empanelled earlier by the PCCIT, Nagpur may also apply subject to fulfilling the conditions of this notice.

(xiii) The decision of the Department as regards the empanelment of CAs will be final and binding.

(xiv) The PCCIT, Nagpur reserves the right to reject any application without showing any reason at any point of time.

**(B) Terms and conditions:**

(i) The remuneration including expenses of and incidental to any special audit shall be decided on a case-to-case basis in accordance with Rule 14B of the I.T. Rules, 1962, and shall be paid by the Department.

(ii) The empanelment of CAs shall be made at the discretion of the Department, and the decisions made shall be final. Apart from the above criteria, the general reputation of the applicant firm or proprietary concern or company as gathered from Departmental sources, including the facts of any penalty levied under the Income Tax Act or by any other statutory authority shall be taken into account.

(iii) Application should be submitted in the format given in the notice. Any application which is not in the format will not be entertained.

Chartered Accountant firms, proprietary concerns and companies fulfilling the above eligibility conditions may submit their applications for empanelment, along with the relevant details and specifying how the eligibility conditions are satisfied, to the office of Addl./Joint Commissioner of Income Tax, Hqrs (Admin), Nagpur (Member Secretary) 1<sup>st</sup> Floor, Aayakar Bhawan, Civil Lines, Nagpur for processing the same for empanelment for Special Audit u/s 142(2A) of the I.T. Act, 1961, The applications may be *submitted* personally or may be sent through post so as to reach in the office of Addl./Joint Commissioner of Income Tax, Hqrs (Admin), Nagpur (Member Secretary) 1<sup>st</sup> Floor, Aayakar Bhawan, Civil Lines, Nagpur on or before the last date as specified below.

The applicant should state PAN No. and particulars of Income Tax assessments (i.e. Ward/Circle/Place) in respect of proprietary concern/C.A. firm as well as in respect of its partners/company as well as in respect of its directors in the application.

The application must reach in the office of Addl./Joint Commissioner of Income Tax, Hqrs (Admin), Nagpur (Member Secretary) 1<sup>st</sup> Floor, Aayakar Bhawan, Civil Lines, Nagpur **on or before 24.12.2020 and after due date no application will be accepted.**

*M 21*  
*07/11/2020*

(S. P. G. Mudaliar)  
Additional Commissioner of Income-tax (Hq)(Admn.)  
O/o The Pr. Chief Commissioner of Income-tax, Nagpur.  
Member secretary of Committee

## Proforma For Application

1. Name of the Applicant:
2. Complete Address of the Applicant:
3. PAN of the Applicant:
4. Details of the AO of the Applicant:
5. Phone no. and fax no. of the Applicant:
6. Website Address and email id of the Applicant:
7. Details of the Partners/Proprietor of the Applicant:

S No.	Name of the Partners/Proprietor	PAN	Details of the AO	Phone no. and email id

**8. Staff Strength and No. of CAs:**

- i. Total Staff Strength as on 31.03.2020.
- ii. No. of CAs Continuously working for at least one year as on 31.03.2020.

Evidence in Support of (i) and (ii) above	Enclose and mark as <b>Annexure A</b>
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**9. Minimum Experience, empanelment with other Government Department and details about outstanding work and suitability:**

a) No. of years of accountancy and auditing experience as on 31.03.2020 alongwith evidence	No. of years: Enclose evidence and mark it as <b>Annexue-B</b>
(b) Is the applicant empanelled with any other Govt. agency?	Yes/No  If yes then specify details on separate sheet and enclose:

**(c) Please indicate any outstanding work done earlier as an auditor for the Income tax Department or any other Central Government Department or Court of Law:**

Years in which empanelled as an auditor	Outstanding Work done
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**(d) Please indicate(in not more than 500 words) your suitability to be empanelled as a special auditor on separate sheet.**

**10. Details of Return of income and gross professional receipts of the applicant:**

Has the applicant filed returns of income regularly up to A.Y. 2020-21?	Yes/No

If yes then, the details of filing of return in the last 5 years

Assessment Year	Date of filing	Returned Income
AY 2016-17		
AY 2017-18		
AY 2018-19		
AY 2019-20		
AY 2020-21		

- The amount of gross professional receipts from accountancy and auditing exclusively in the last 5 years along with evidences to be marked as **Annexure C**.

FY	Gross professional receipts			
	From Accountancy	From auditing	From accountancy and auditing	Total
2015-16				
2016-17				
2017-18				
2018-19				
2019-20				

11. Declaration to be enclosed by the application and marked as **Annexure-D** in respect of fulfilment of clauses (iii), (v), (vi) and (viii) of this notice.

On behalf of the applicant \_\_\_\_\_ (name of the applicant),  
I, \_\_\_\_\_  
(name of the proprietor/partner), in the capacity of partner /proprietor, am authorised to certify that all the above mentioned particulars are true and correct.

**Seal of the applicant**

**Date:**

**Name and signature of the authorised person**

**Designation of such person:**

### **CHECKLIST**

The applicants are advised to ensure that the applications to be submitted should be duly filled in along with the following details. Incomplete and incorrectly filled in applications are liable for rejection:

- Main application on applicant's letter head
- Duly filled in PROFORMA FOR APPLICATION.
- Annexure-A-supporting claim of staff strength
- Annexure-B-supporting claim of years' of experience
- Annexure-C supporting claim of total income declared therein should be at least Rs. 20 lakhs in at least 2 of the last 5 years or gross professional receipts of Rs. 1 crore or more in at least two of the last five years during the prescribed years.
- Annexure-D-Self declaration in respect of fulfilment of clauses (iii), (v), (vi) and (viii) of the notice.

**All pages are to be duly signed and sealed.**