



Office of the Principal Chief Commissioner of Income-tax, Bengaluru.

प्रधान मुख्य आयकर आयुक्त का कार्यालय, बेंगलुरु.

Central Revenue Building, Queen's Road, Bengaluru - 560 001.

केन्द्रीय राजस्व भवन, क्वींस रोड, बेंगलुरु - 560 001

Telephone: 080-22860398 Fax: 080-22860398

Date: 02nd July 2019

NOTICE FOR INVITING APPLICATION

This office invites application from the eligible **Chartered Accountants/Firms of CAs** for empanelment to carry out **Special Audit u/s 142(2A) of the Income-tax Act, 1961 for Karnataka & Goa region**. The remuneration for the Special Audit is governed by Rule 14B of the Income-tax Rules, 1962.

The criteria for empanelment & application proforma are available on Department's website www.incometaxbengaluru.org.

The interested person may submit the application duly filled in with relevant documents (duly certified) to the office of the **Addl. CIT(Hq)(Tech), Room No. 214, Second Floor, C.R. Building, No.1 Queen's Road, Bengaluru-560001 latest by 25th JULY 2019 before 04:00 p.m.**

The decision of the Department as regards the empanelment of CAs/Firm of CAs on the panel will be final and binding.

(Sd/-)

Addl. Commissioner of Income-tax(HQ)(Tech)
for Pr.Chief Commissioner of Income Tax
Karnataka & Goa, Bengaluru.

**The criteria laid down for empanelment to carry out Special Audit u/s
142(2A) of the Income-tax Act, 1961**

- 1) The eligible CA/Firm of CAs should hold a valid Certificate of practice u/s 6(1) of the Chartered Accountants Act, 1949.
- 2) The general reputation of the CA/Firm of CAs will be considered and taken into account by the Committee from the departmental sources while considering the eligibility.
- 3) The returned average total income during the last 5 years ending with 31.03.2019 should be at least Rs.5 lakh (including professional income as a Chartered Accountant or partners of the applicant firm, but not any other income) the last assessment year being 2018-19.
- 4) The office profile consisting of staff strength of the firm should be at least 20 which should include a minimum of 2 Chartered Accountants.
- 5) There should not be any proceedings related to Income-tax Evasion/Demand/Penalty/Prosecution pending against the CA/Firm of CAs/any of the partners of the applicant CA Firm or should not have been held guilty with regard to Tax Evasion/Penalty/Prosecution under Income-tax Act, 1961.
- 6) The applicant should not have indulged/found indulged in any unethical professional practices.
- 7) The applicant should not have indulged in any professional misconduct and should not have faced any complaint u/s 21 of the Chartered Accountants Act, 1949 for irregularity in audit before the Institute of Chartered Accountants of India.
- 8) The experience of the Chartered Accountant/Firm of CAs should be for a minimum period of ten years as on 31.03.2019.
- 9) Details of any exceptional/outstanding work done in special/normal audit. Please highlight cases where any irregularity/fraud has been unearthed due to audit done.
- 10) Details of any qualified audit report filed.

The cover should be superscribed: "Application for empanelment for Special Audit"

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**PROFORMA FOR APPLICATION FOR EMPANELMENT TO CARRY OUT
SPECIAL AUDIT U/S 142(2A) OF THE INCOME-TAX ACT, 1961**

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. & Fax no. of the applicant:
6. Website address and email-id of the applicant:
7. Details of the Partners/proprietor of the applicant:

Sl. No.	Name of the partner / proprietor	PAN	Details of AO	Phone no & Email id

8. Staff Strength and No. of CAs:

(i) Total Staff strength as on 31.03.2019	
(ii) No . of CAs continuously working for at least one year as on 31.03.2019	
Evidence in support of (i) and (ii) above	Enclose & mark as Annexure A

9. Minimum experience, empanelment with other Government Departments and details about outstanding work and suitability:

(a) No . of years of accountancy and auditing experience as on 31.03.2019 along with evidence	No . of years: Enclose evidence and mark it as Annexure-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 empanelled auditor for the Income Tax Department:	Years in which empanelled as an auditor
	Outstanding work done
(d) Please indicate (in not more than 500 words) your suitability to be empanelled as a special auditor on separate sheet	

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

Has the applicant filed returns of income regularly up to A.Y .2018-19? Yes/No

If yes then, the details of filing of return in the last 7 years		
Assessment Year	Date of Filing	Returned Income
AY 2012-13		
AY 2013-14		
AY 2014-15		
AY 2015-16		
AY2016-17		
AY 2017-18		
AY 2018-19		

11. The amount of gross professional receipts from accountancy and auditing exclusively in the last 7 years along with evidences to be marked as **Annexure C**.

FY	Gross professional receipts			Total
	From accountancy	From auditing	From accountancy and auditing	
2011-12				
2012-13				
2013-14				
2014-15				
2015-16				
2016-17				
2017-18				

12. Declaration to be enclosed by the applicant and marked as **Annexure-D** in respect of fulfillment of clauses (5),(6),(7) and (8) of the criteria to the notice dated. 02.07.2019

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 Name and signature of the Authorised person:
Designation of such person:

Date: