



भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr.Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17 E, Chandigarh

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### PUBLIC NOTICE

The Pr. Chief Commissioner of Income-tax, NWR, Chandigarh invites applications from Chartered Accountants for empanelment as Special Auditors for the period 01.01.2023 to 31.12.2024, to carry out audit in accordance with the provisions of section 142(2A) of the I.T. Act, 1961 in respect of the cases pertaining to the jurisdiction of PCIT-1, Chandigarh. The applicant should be a reputed firm/company including proprietary concern engaged in the profession of accountancy and auditing having a staff strength of at least 20, including a minimum of 2 Chartered Accountants working with the applicant continuously at least for the last one year as on 31.03.2022.

The minimum eligibility criteria and application pro-forma can be downloaded from the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) or may be collected from the office of Assistant Commissioner of Income-tax (HQ)(Judl.), Chandigarh, Room No. 104, 1st Floor, Aaykar Bhawan, Sector 17-E, Chandigarh on any working day, during office hours.

Chartered Accountant Firms/ Concerns fulfilling the eligibility criteria mentioned on the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) may submit the application along with the duly filled pro-forma available on the website along with the necessary documentary evidence to the office of Pr. Chief Commissioner of Income-tax, NWR, Sector 17-E, Chandigarh latest by **10.10.2022.**

Asstt. Commissioner of Income-Tax (HQ)(Judl.)  
Chandigarh.



भारत सरकार/Govt. of India

आयकर विभाग/Income Tax Department

प्रधान मुख्य आयकर आयुक्त, उ.प. क्षेत्र, आयकर भवन, सैक्टर 17-ई, चण्डीगढ़  
Pr. Chief Commissioner of Income Tax, NWR, Aayakar Bhawan, Sector 17-E, Chandigarh

TELEFAX : 0172-2544252; E-mail: chandigarh.dcit.hq.judicial@incometax.gov.in

## सार्वजनिक सूचना

प्रधान मुख्य आयकर आयुक्त, उ.प.क्षेत्र, चण्डीगढ़ आयकर अधिनियम, 1961 की धारा 142(2ए) के प्रावधानों के अनुसार प्रधान आयकर आयुक्त-1, चण्डीगढ़ के क्षेत्राधिकार संबंधी मामलों में ऑडिट संबंधी कार्यों के लिए दिनांक 01.01.2023 से 31.12.2024 तक की अवधि के लिए स्पेशल ऑडिटर्स के तौर पर चार्टर्ड एकाउंटेंट्स से आवेदन आमंत्रित करते हैं। आवेदक लेखा तथा लेखापरीक्षा के पेशे से जुड़ी एक प्रतिष्ठित फर्म का मालिक हो जिसमें 02 चार्टर्ड एकाउंटेंट्स सहित कम से कम 20 स्टाफ सदस्य पिछले एक वर्ष अर्थात् दिनांक 31.03.2022 तक निरंतर कार्यरत हों।

न्यूनतम पात्रता संबंधी मापदंड तथा 'आवेदन प्रोफार्मा' विभाग की वेबसाइट [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) अथवा [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) से डाउनलोड किया जा सकता है या किसी भी कार्यदिवस को कार्य समय के दौरान आयकर सहायक आयुक्त(मुख्यालय) (न्यायिक) कार्यालय, कमरा नं. 104, पहली मंजिल, आयकर भवन, सैक्टर-17ई, चण्डीगढ़ से प्राप्त किया जा सकता है।

संबंधित चार्टर्ड एकाउंटेंट फर्मस [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) अथवा [www.income tax chandigarh.org](http://www.income tax chandigarh.org) वेबसाइट पर उपलब्ध प्रोफार्मा को विधिवत भरकर तथा उसमें उल्लिखित पात्रता संबंधी मापदंडों को पूरा करते हुए आवश्यक दस्तावेजी साक्ष्यों सहित आवेदन दिनांक 10.10.2022 तक प्रधान मुख्य आयकर आयुक्त कार्यालय, उ.प. क्षेत्र, सैक्टर 17 ई, चण्डीगढ़ में अवश्य जमा करवा दें।

आयकर सहायक आयुक्त ( मुख्या. ) (न्याय.)  
चण्डीगढ़।

## Minimum Eligibility Criteria

- (a) The applicant should be a reputed firm/company including proprietary concern engaged in the profession of accountancy and auditing having a staff strength of at least 20, including a minimum of 2 Chartered Accountants working with the applicant continuously at least for the last one year as on 31.03.2022. (Adequate evidences supporting the claim of staff strength and strength of CAs to be enclosed)
- (b) The applicant should have accountancy and auditing experience of a minimum period of 7 years as on 31.03.2022 (Supporting evidences need to be adduced with application)
- (c) The applicant should have filed returns of income regularly upto A.Y. 2022-23 and the gross professional receipts of the applicant from accountancy and auditing exclusively declared therein should be at least Rs. 20 Lacs or more in at least 3 of the last 7 years (i.e. from AY 2016-17 to AY 2022-23) <1>. Evidence supporting claim in this respect needs to be enclosed with the application <2>. PANs, AO details of the applicant concern/firm and those of the partners need to be specified in the application)
- (d) The applicant should not have been charged with having indulged in 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 of India (ICAI).
- (e) No prosecution should have been launched under Chapter XXII of the Income-tax Act or under any other statute, against the firm or its partners or against the proprietary concern, as the case may be.
- (f) There should not be any Income-tax dues outstanding against the applicant concern, and partners in case the applicant concern is a firm on the date of making the application.
- (g) The applicant should not be facing any investigation/inquiry for tax evasion on the date of making the application.  
  
(Affidavit by the applicant in respect of fulfillment of clauses (d), (e), (f) and (g) as above needs to be enclosed with the application)
- (h) The decision of the Department as regards the empanelment of CAs will be final and binding.

**Application Proforma**

(To be enclosed with the application for empanelment as Special Auditors)

1. **Name of the applicant:**
2. **Complete Address of the applicant:**
3. **PAN and ICAI regn No. 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 all the Partners/proprietor of the applicant:**

Sr. No.	Name of the partner/ proprietor	PAN	AADHAR	Details of Current Jurisdictional AO	Mobile no. & email id	ICAI Membership Number

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

- i. Total Staff strength as on 31.03.2022:
- ii. Out of the above, staff strength continuously employed with applicant for at least last one year as on 31.03.2022.

Evidence in support of (i) and (ii) above (including full name, address, aadhar, mobile number, qualifications, PAN)	Enclose & mark as Annexure A
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iii. No. of CAs employed with the firm as on 31.03.2022:

iv. Out of the above, number of CAs (other than partners/proprietor) working continuously with the applicant for at least last one year as on 31.03.2022:

Evidence in support of (iii) and (iv) above (including full name, address, aadhar, mobile number, qualifications, PAN, ICAI membership number)	Enclose & mark as Annexure B
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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 31.03.2022 along with evidence.	No. of years: Enclose evidence and mark it as Annexure-C
(b) Is the applicant empanelled with any other Government agency?	Yes/ No If yes then specify details on separate sheet and enclose and mark as Annexure D

(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 and mark it as Annexure-E.

**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. 2022-23?	Yes/ No
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If yes then, the date of filing of return in the last 7 years	
AY 2016-17	
AY 2017-18	
AY 2018-19	
AY 2019-20	
AY 2020-21	
AY 2021-22	
AY 2022-23	

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

FY	Gross professional receipts			Total
	from accountancy	from auditing	from accountancy and auditing	
2015-16				
2016-17				
2017-18				
2018-19				
2019-20				
2020-21				
2021-22				

**11. Affidavit to be enclosed by the applicant and marked as Annexure-G in respect of fulfillment of clauses (d),(e),(f) and (g) of this notice.**

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

**Seal of the applicant:**

**Date:**

**Name(s) and signature(s) of the authorized person  
 Designation of such authorized person(s)**