

/107653-6/2023

10/01/23



**OFFICE OF THE COMMISSIONER, GST (AUDIT), GURUGRAM MUDIT
SQUARE, PLOT NO. 24, SECTOR 32, GURUGRAM-122001**

GADT/TECH/MISC/155/2021-TECH-O/O COMM-R-CGST-ADT-GURUGRAM#ApprovedDate#

NOTICE FOR EXPRESSION OF INTEREST

Sub: Empanelment of CA/ICWA for Audit of Goods & Service Tax Taxpayers

Kind Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of Section 14AA of the Central Excise Act, 1994, as made applicable to Service Tax vide Section 83 of the Finance Act, 1994, Section 72A of the Finance Act, 1994 and Section 66 of the Central Goods & Services Tax Act. The CGST Audit Commissionerate Gurugram proposes to prepare a panel of Chartered Accountants and Cost Accountants so as to nominate them to conduct special audit of accounts of Central Excise, Service Tax and GST as envisaged under the said Section.

2. **Eligibility:** In order to be eligible to be nominated as the Special auditor, a Person/Firm should fulfil the following conditions. The applicant firm/person should:

- i. Be a member of the CA/ICWA and should have valid full time Certificate of practice issued by the respective institutes;
- ii. Should Possess experience for at least five years of practice in the field of Central Excise, Service Tax and GST matters;
- iii. Not have been held guilty of any professional misconduct under the Cost and Works Accountants Act, 1959 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act, 1944 or The Central Goods & Services Tax Act, 2017;
- iv. Not be facing any investigation or enquiry by the CBIC or any of its subordinate offices for any violations under the Service Tax Law, the Customs Act, 1962, the Central Excise Act 1944 or the Central Goods & Services Tax Act, 2017.

3. **Selection procedure:** The Selection will be as follows-

- i. All the Applications received up to the last date shall be scrutinized by a Committee appointed by the Commissioner in terms of guidelines issued in this regard. The basic criteria for selecting the applicant(s) would be their experience in audit/consultancy/representation in the Central Excise,

- /1076596/2023 interview discussion by a Committee comprising officers nominated on discretion of the Commissioner of CGST Audit Gurugram, for their final empanelment. The final panel shall be notified and may be modified as and when required.
- ii. Out of empanelled candidates, Units for audit would be allotted to the firms/person as and when required by the department. Their performance would be monitored by examining the audit reports submitted by them.
 - iii. The panel so made above shall normally be in force for a period for two years. However, in case of necessity, new persons can be added in the panel by following the prescribed procedure.

4. **Duties and Obligation:** The Person/Firm so nominated to act as special auditor should have the following duties and obligations:

- i. The audit shall be conducted as per the Terms of Reference Communicated by the Commissioner of CGST Audit Gurugram.
- ii. The auditor may be required to visit the offices including branch office/head office of Central Excise/Service Tax/GST taxpayers to conduct the Audit. They would be issued the requisite authorization by the office of CGST to call for and examine the required documents.
- iii. The Audit shall be conducted in coordination with the departmental officers. In other words, the departmental officer shall also join the audit team of the nominated CA/ICWA to conduct the audit.
- iv. The auditor within the period specified by the Commissioner of CGST Audit Gurugram, shall submit a report of such units as allotted to them, duly certified by him/them. The audit report shall provide full details of audit, including the audit plan, details of documents verified, result of verification, short levy/wrong availment of ITC etc. duly quantified and with their observations. Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.
- v. The nominated person/firm should not have represented or advised in any manner the taxpayers whose audit has been ordered by the department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. This aspect would be verified while assigning a particular taxpayer for audit and a certificate in this regard would have to be submitted before accepting the special audit. On receipt of audit report, department may call the auditor for seeking any clarification or ask them to complete audit, if it is found that particular area has not been examined properly.
- vi. The empanelled Chartered Accountants and the Cost Accountants shall give an undertaking at the time of allotment of units that they may not take up Statutory Audit of the said units allocated to them for special audit and also during the period for which they are on the panel of CGST Gurugram Audit Commissionerate.
- vii. The Auditor will associate suitable experienced junior staff well versed in

/1076596/2023 person by the Department.

5. Application Particulars:

The Person/Firm desiring to be empanelled for such special audit(s) shall apply in the form of annexed Performa. The Expression of Interest may be addressed to "OFFICE OF THE COMMISSIONER, GST (AUDIT), GURUGRAM MUDIT SQUARE, PLOT NO. 24, SECTOR32, GURUGRAM-122001" within specified duration.

6. Schedule of Fees: The Chartered Accountants/Cost Accounts so nominated are entitled to a fees depending upon the size of the unit to be covered under special audit. As per the present guidelines of CBIC, the Amount of such fee payable is mentioned below:

Sl. No.	Central Excise/Service Tax/GST Paid by the Unit	Fee Amount
(i)	Upto Rs. 10 Crore	Rs. 15.000/-
(ii)	Rs. 10 Crore to Rs. 100 Crore	Rs. 25,000/-
(iii)	Rs. 100 Crore to Rs. 200 Crore	Rs. 35.000/-
(iv)	Rs. 200 Crore and above	Rs. 50.000/-

The nominated person(s) is/are also entitled for re-imburement of travelling expenses as per the instructions in force. The Chartered Accountants/Cost Accountants shall submit his/her bill within one month from the date of submission of the audit report.

7. General:

- i. It is the sole discretion of the Commissioner, CGST Audit Gurugram to select any of the Chartered Accountants/Cost Accountants for conducting the Special Audit.
- ii. This office reserves the right to remove name of any of the Chartered Accountants/Cost Accountants from the panel so made, after making enquires as deemed fit and such decision would be final.
- iii. This office also reserves the right to cancel/withdraw the expression of interest without assigning any reason whatsoever.

The Last date of receipt of the application is **30/01/2022**.

Yours Sincerely,

#ApprovedByName#
#ApprovedByDesignation#
#ApprovedDate#

Joint Commissioner
CGST Audit Gurugram

Annexure

**PROFORMA OF APPLICATION FOR EMPANELMENT AS SPECIAL
AUDITOR IN CENTRAL GOODS & SERVICE TAX AUDIT
COMMISSIONERATE, GURUGRAM**

1. Name and address of the Person/Firm
(In case of firm, please also provide total number of partners and names of partners who will be engaged in this assignment)
2. PAN (Permanent Account Number)--
3. Membership number of ICWA/CA along with the date of becoming member of the institute
4. (i) DOB (Date of Birth in case of individual)
(ii) Date of Incorporation in case of firm:
5. (i) Address for correspondence
(ii) Contact Number/Mobile No. and E-mail ID:
6. Educational Qualification of member, who would be engaged in this assignment:
7. Experience in handling Goods & Service Tax Issues like advisory, audits, representational experience etc. in the past 5 years. Please give write up.
8. Number of cases/articles with respect to Central Excise/Service Tax/GST matter published in Journals/Newspapers etc
9. Gross receipts from professional practice during 2021-22.

Verification

I _____ Proprietor/Partner of M/s _____ do hereby declare that above mentioned information is true and correct to the best of my knowledge and belief.

Date:
Place:

Signature