



कार्यालय आयुक्त  
Office of the Commissioner,  
केन्द्रीय माल और सेवाकर आयुक्तालय,  
Central Goods & Services Tax Commissionerate,  
भूतल एवं प्रथम तल, कमर्शियल पार्किंग कॉम्प्लेक्स, छोटा शिमला-171002.  
Ground & 1<sup>st</sup> Floor, Commercial Parking Complex, Chotta Shimla-171002.  
Ph. 0177-2621668/2626668, E-mail id- cgstshimla-commr@gov.in

### **NOTICE INVITING EXPRESSION OF INTEREST**

**Request for Expression of Interest (EOIs) For Empanelment of Chartered Accountants/Chartered Accountant firms/Cost Accountants/Cost Accountant firms for Special Audit of GST registered persons under Section 66 of the Central Goods & Services Tax Act, 2017**

Commissioner, Central Goods and Service Tax, Shimla, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance invites online Expression of Interest (EOI) for empanelment of Chartered Accountants, Chartered Accountant Firms, Cost Accountants and Cost Accountant Firms for conducting special audit of accounts of GST Registered persons as envisaged under Section 66 of the Central Goods and Service Tax Act, 2017. The EOI document can be downloaded from the GeM Portal at <https://gem.gov.in>.

The last date of submission of EOI is 18.09.2025 (Time 06. 00 PM).

The critical date sheet is as under:

S.No.	Description of Activities	Date	Time
1	Availability of EOI Document and EOI Submission Start Date	04.09.2025	02.00 PM
2	Pre-proposal meeting	15.09.2025	03.00 PM
3	EOI Submission End Date	18.09.2025	06.00 PM
4	EOI Opening Date	19.09.2025	11.00 AM

Note: If any due date happens to be a holiday, then the next working day will be the due date at the same time.

This issues with approval of the Commissioner, Central Goods and Service Tax, Shimla.

AMARESHWAR SINGH  
DEPUTY COMMISSIONER

Digitally signed by  
Amareshwar Singh  
Date: 03-09-2025  
16:17:32

Copy to:

1. To be published on the official website of GeM Portal at <https://gem.gov.in>
2. Notice Board of the Commissionerate, Central Goods and Service Tax, Shimla.
3. Notice Board of the CCO, CGST & C. Ex., Chandigarh Zone, C R Building, Sector 17-C, Chandigarh.
4. Institute of Chartered Accountant of India, ICAI Bhavan, Indraprastha Marg, Post Box No. 7100, New Delhi – 110002.
5. Institute of Chartered Accountants of India (Northern Region) ICAI Bhawan, 52-53-54, Institutional Area Vishwas Nagar, Shahdara, Near Karkardooma Court Delhi-110032, E-mail: [nro@icai.in](mailto:nro@icai.in).
6. The Institute of Cost Accountants of India, Northern India Regional Council CMA Bhawan, 3, Institutional Area, Lodi Road, New Delhi, Pin Code # 110 003 Email # [nirc@icmai.in](mailto:nirc@icmai.in).
7. HP branch of Northern India Regional Council, HP branch of NIRC of ICAI SHIMLA at National Highway 22, 1<sup>st</sup> Floor, Siddhi Vinayak Apartments, Near Petrol Pump, Vikasnagar, Shimla, Himachal Pradesh 171009. (Institute of Chartered Accountants of India and Institute of Cost Accounts of India are requested to give wide publicity of the above expression of interest among their members)

## **NOTICE FOR EXPRESSION OF INTEREST**

**Sub: Empanelment of Chartered Accountants / Chartered Accountant firms / Cost Accountants / Cost Accountant firms for Audit of GST registered persons.**

Attention of practicing Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms is invited to the provisions of Section 66 of the Central Goods and Service Tax Act, 2017. Office of the Commissioner of Central Goods and Service Tax, Shimla to prepare a panel of Chartered Accountants / Chartered Accountant firms / Cost Accountants and Cost Accountant firms for conducting Special Audit of accounts of GST Registered persons as envisaged under the said Section.

**1. Eligibility:-** In order to be eligible for to be empaneled for the said audit, a person / Firm should fulfill the following conditions :-

The applicant firm/person should –

- i. Be a member of the Institute of Chartered Accountants of India / Institute of Cost Accountants of India and should have valid full time Certificate of practice issued by the respective institutes;
- ii. Possess experience of at least five years of practice as Chartered Accountant /Cost Accountant;
- iii. The applicant or any partner / proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude;
- iv. The applicant or any partner / proprietor of the applicant firm should not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1956 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Central Excise Act, 1944 or Customs Act, 1962 or Himachal Pradesh Value Added Tax Act, 2005 or the Central/IGST/Shimla Goods and Service Tax Act, 2017;
- v. The applicant or any partner / proprietor of the applicant firm should not be facing any investigation or enquiry by the CBIC or Govt. of Himachal Pradesh or any of its subordinate offices for any violations under the Chapter V of the Finance Act, 1994 or Central Excise Act, 1944 or the Customs Act, 1962 or the Himachal Pradesh Value Added Tax Act, 2005 or the Central/IGST/Central Goods and Service Tax Act, 2017;
- vi. The location of the office of the applicant/partner/proprietor having experience as stated above who is in charge of such office should be in the city of Shimla or within

the State of Himachal Pradesh.

**2. Selection Procedure and other terms:-** The selection will be as follows-

- A. All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria/guidelines issued in this regard. The basic criteria for selecting the applicant would be the experience in audit/consultancy/representation in the Income Tax, Central Excise, Service Tax, VAT and GST matters, turnover, staff strength, audit experience etc. The detailed evaluation criteria would be as follows:-
- a. Applicant's existence in years after its registration (Provide copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India):-
- i. More than 5 years but less than 10 years: 60%
  - ii. 10 years or more but less than 15 years : 75%
  - iii. 15 years or more : 100%

(The above criterion carries 15 Marks.)

- b. Applicant(s) empanelment as auditor with anyone of the following departments during the last 7 years (Provide copy of order / letter of empanelment with the Department(s)):-
- i. Formations of Income Tax Department
  - ii. Custom Commissionerate
  - iii. Central Excise and Service Tax Commissionerates
  - iv. Department of Value Added Tax
  - v. Commissionerate of Goods & Services Tax

(The above criterion carries a total of 15 marks, 4 Marks in case of one (01) department, 7 Marks for two (02) departments, 11 Marks for three (03) departments and maximum 15 Marks for four (04) or more departments.)

- c. Applicant(s) average annual turnover in last three financial years (Provide copies of full Income tax returns & Financial Accounts for the last three financial years):-
- 10 lakhs – 50 lakhs: 60%
  - 50 lakhs – 1 crore: 70%

1 crore – 2 crore: 80%  
More than 2 crore: 100%

(The above criterion carries 15 Marks.)

- d. No. of Audit Assignments of Internal / Statutory / Forensic Audit of Corporate /PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 5 years (Provide copy of order of assignment of such Audit):-

3 to 5 : 60%  
5 to 10 : 75%  
>10 : 100%

(The above criterion carries 15 Marks.)

- e. Applicant(s) or any partner(s) / proprietor of the applicant firm(s) /professional(s) office profile with staff strength of at least 5 (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) consisting of audit and article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit (Provide details of staff engaged along with their names, educational qualification, date of engagement, contact details etc.):-

- i. More than 20 : 100%
- ii. More than 10 but less than or equal to 20 : 75%
- iii. 5 or more but less than or equal to 10: 60%

(The above criterion carries 15 Marks.)

- f. Applicant should submit brief approach paper (not exceeding 3000 words) covering the following: -

- i. Areas and Challenges in the special audit of registered person under Goods & Services Tax Act, 2017.
- ii. Technical parameters / approach to assess compliance of various provisions of the CGST Act, 2017 by the registered person.
- iii. Proposed methodologies to analyze & evaluate compliance on technical parameters.
- iv. Proposed work plan for responding to the Scope of work.
- v. Proposed solutions / methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.

- vi. Proposed innovations in analysis, audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person.

(The above criterion carries 25 Marks.)

- B. The minimum qualifying marks will be 50 based on the above evaluation criteria. The number of empanelment will depend upon the applications received and the requirement of this office. Based on the evaluation of this the decision for further empanelment would be taken.
- C. Out of empanelled candidates, audit would be allotted to the firms / person as and when required by this office at the sole discretion of the Commissioner, Central Goods and Service Tax, Shimla. Their performance would be monitored by examining the quality and findings of audit reports submitted by them.
- D. The panel so made above shall be in force for a period of two years. However, in case of necessity, new person / firm can be added in the panel by following the prescribed procedure.
- E. The empanelment of the Auditor will stand cancelled, without any prejudice to all available legal / other remedy / recourse in the event of any of the followings: -
  - i. If the empanelment has been obtained on the basis of false information / misstatement.
  - ii. If the Auditor does not take up the Audit in terms of the appointment / allotment letter.
  - iii. If the Auditor fails to maintain / honor confidentiality & secrecy in all respect.
  - iv. If the Auditor fails to comply with any of the eligibility criteria / other terms & conditions.
  - v. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within prescribed time.
  - vi. If the auditor, after empanelment or during the periods of Audit undertaken as per Department's order, ceases to be the member / registrant with Institute of Chartered Accountants of India/Institute of Cost Accountants of India.

**3. Scope of Work:** - The Special Audit shall be conducted by the Special Auditor under Section 66 of Central Goods and Service Tax Act, 2017. He shall examine and audit the records & books of accounts of the registered person. He shall check and verify the compliance of the provisions of CGST Act, 2017, IGST Act, 2017 & MGST Act, 2017 and Rules made there under by the registered person including the correctness of turnover

declared, input tax credit availed, taxes paid, refund claimed etc. and detect the tax evasion, if any, by the registered person. He shall submit his report within the prescribed period as per sub section 2 of section 66 of the CGST Act 2017. In case the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. & contests the same by way of appeal, the auditor will render all required assistance / advice in the matter to protect the interest of the government in such appeals.

**4. Duties and obligations:** - The person / Firm so nominated to act as special auditor shall have the following duties and obligations: -

- i. The audit shall be conducted as per the Terms of Reference & within the prescribed time limit.
- ii. The auditor may be required to visit the offices including branch office / head office of GST registered person to conduct the Audit of GST and 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 may also join the audit team of the nominated Chartered Accountants/ Cost Accountants to conduct the audit.
- iv. The auditor, within the period specified by the Commissioner, Central Goods and Service Tax, Shimla, shall submit a report of such audit duly signed and certified by him. 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 Input Tax credit 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 registered person whose audit is ordered by the department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. and therefore should not be in conflict-of-interest position. This aspect would be verified while assigning a particular registered person for audit and a certificate in this regard would have to be submitted by the appointed empaneled special auditor before accepting the special audit.
- vi. Maintain confidentiality in all respect related to special audit assigned to him and should not disclose / share any sensitive / confidential information / documents etc. to the registered person / any outsider.
- vii. 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.

- viii. In case the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. and contests the same by way of appeal, the auditor will render all required assistance / advice in the matter to protect the interest of the government in such appeals.
- ix. The empaneled Chartered Accountants and the Cost Accountants shall give an undertaking at the time of allotment of units that they will not take up Statutory Audit of the said units allocated to them for special audit and also during the period they are on the panel of Central Goods and Service Tax, Shimla Commissionerate. The auditor will not associate any junior staff for the Audit purpose except with due approval of such person with equivalent qualification & experience by the Department in writing.

**5. Schedule of Fees:** The Chartered Accountants/ Chartered Accountant firms/Cost Accountants/ Cost Accountant firms would be entitled to a fee depending upon the size of the unit whose Special Audit has been conducted. The amount of such fees payable is as indicated below: -

Sl. No.	Aggregate turnover on Cash component of consolidated GST payments only i.e. IGST+ CGST+ SGST+ CESS+ Compensation Cess + RCM etc.	Rate of Audit (+ GST as applicable)
1	Less than 5 crores	Rs. 25,000/-
2	5 Crores but less than 20 crores	Rs.50,000/-
3	20 Crores but less than 50 Crores	Rs.75,000/-
4	50 Crores and more	Rs.1,00,000/-

The payment of fee to the extent of 80% will be released on satisfactory conclusion of Special Audit and after issuance of information of findings upon Special Audit. Rest 20% of the fee will be released either on discharge of statutory liabilities towards tax, interest etc., determined on the basis of Special Audit report, if any, by the registered person or after rendering of all required assistance/advice by the auditor during the first stage appeal in case the registered person prefers to contests the findings of Special Audit, whichever is earlier.

**6. General:-**

- I. It is the sole discretion of the Commissioner, Central Goods and Service Tax, Shimla to select any of the Chartered Accountants / Cost Accountants from the panel 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 enquiries 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.

## **7. Last Date and Time for Submission and Opening of the EOI:**

- i. EOI is to be submitted to the O/o the Commissioner of Central Goods and Service Tax, Shimla in a sealed cover super scribing as “EOI- For empanelment of Auditors of GST Registered Persons”.
- ii. If any due date in the Critical date sheet happens to be a holiday, then the next working day will be the due date at the same time.
- iii. Office of the Commissioner, Central Goods and Service Tax, Shimla may, at its discretion, extend the last date and time for submission of EOI and / or date and time of opening of EOI by issuing corrigendum/addendum.
- iv. The applicant has to submit the duly filled and signed Performa as at Annexure-A.
- v. The applicant has to submit the duly filled and signed Annexure-B as well as all the self-certified documents as per Annexure-B.
- vi. There is no cost of the EOI document.
- vii. The pre-proposal meeting date/time, EOI submission start date/time, EOI submission end date/time and the EOI opening date/time will be as per as critical date-sheet. List of the empaneled applicants will be displayed on Notice Board of the O/o the Commissioner of Central Goods and Service Tax, Shimla, Central Goods & Services Tax Commissionerate, Ground & 1<sup>st</sup> Floor, Commercial Parking Complex, Chotta Shimla-171002. Ph. 0177-2621668/2626668 and selected Firms shall be intimated by post on finalization.
- viii. Any documents for eligibility/qualification not mentioned in the annexures shall be attached separately.

**8. Pre-Proposal Meeting:**

The pre-proposal meeting will be held by the Office of the Commissioner, Central Goods and Service Tax, Shimla on 15.09.2025 at (3. 00 PM) in the “Office of the Commissioner, Central Goods and Service Tax, Shimla, Central Goods & Services Tax Commissionerate, Ground & 1<sup>st</sup> Floor, Commercial Parking Complex, Chotta Shimla-171002. Ph. 0177-2621668/2626668, E-mail id- cgstshimla-commr@gov.in” for resolution of any issue, clarifications etc.

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**9. Assistance To Applicants**

For any queries relating to the process of EOI submission or queries the applicants may contact Shri Sheo Ram, Superintendent (SBS) at Mobile No. 9530685656, 8360117098 (whatsapp) (Monday-Friday, 09: 30 AM to 05:30 PM).

**ANNEXURE –A**

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**PROFORMA FOR APPLICATION FOR EMPANELMENT AS SPECIAL AUDIT OR WITH THE OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, Shimla.****Information/Details sought:**

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. Date of Birth (in case of individual) and date of incorporation (in case of firm).
4. Address for correspondence including contact No./Mobile No. and E-mail ID.
5. Membership No. of Institute of Chartered Accountants of India/ Institute of Cost Accountants of India along with date of becoming member of the institute.
6. Whether empaneled (during last seven years) with Department of Income Tax, Department of Customs & Central Excise and Service Tax, Department of Value Added Tax, Department of Goods & Services Tax.
7. Average annual turnover in last three financial years.

8. No. of Audit Assignments of Internal /Statutory/ Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 5 years.

9. Staff strength (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) Consisting of Audit and Article clerks with the knowledge in book keeping and accountancy and are engaged in outdoor audit.

10. Whether any investigation/ inquiry/ disciplinary proceeding is pending in the records of relevant Institute like Institute of Chartered Accountants of India, the Institute of Cost Accountants of India or any Regional Council of Chartered Accountants of India and any Regional Council of Institute of Cost Accountants of India/CBIC/Govt. of Shimla against any applicant/ proprietor/ partner/ employee of the firm (Give details).

**ANNEXURE –B****CHECKLIST OF DOCUMENTS TO BE SCANNED & SENT ALONG WITH “EOI”:**

<b>S.No.</b>	<b>Item Description</b>	<b>Yes/ No</b>	<b>Remarks</b>
1	Copy of PAN		
2	Copy of Aadhar Card/ Voter ID/ Passport etc. mentioning address		
3	Copy of certificate of registration with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India		
4	Certificate of Practice issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India		
5	Copy of order/letter of empanelment with the Department(s) :- 1.Department of Income Tax 2.Commissionerate of Customs 3.Commissionerate of Central Excise & Service Tax 4.Department of Value Added Tax 5.Commissionerate of Goods & Services Tax		
6	Copies of full Income tax returns & Financial Accounts for the last three financial years.		
7	Copy of order of Audit Assignments of Internal/ Statutory/ Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit.		
8	Details of staff engaged (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) consisting of audit and article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit providing their names, educational qualification, date of engagement, contact		

	details etc. in <b>Annexure-C</b>		
9	Brief approach paper (not exceeding 3000 words) as mentioned at point No. 2 (Selection Procedure) sub-point (f) in <b>Annexure-D</b>		
10	Verification/Declaration as in <b>Annexure-E</b>		

Note:- In case, any of the above documents is not available, then applicant may specify so on a separate paper, duly signed and upload the same against the said document.

**ANNEXURE –C**

<b>Sl. No.</b>	<b>Name of Staff engaged</b>	<b>Educational qualification</b>	<b>Date of Engagement</b>	<b>Contact details</b>

**ANNEXURE-D**

<b>Sl. No.</b>	<b>Information sought</b>	<b>Details to be furnished</b>
1	Challenges in the special audit of registered person under Goods & Services Tax Act, 2017.	
2	Technical parameters/approach to assess compliance of various provisions of the GST Act, 2017 by the registered person.	
3	Proposed methodologies to analyze & evaluate compliance on technical parameters.	
4	Proposed work plan for responding to the Scope of work.	
5	Proposed solutions/methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.	
6	Proposed innovations in analysis, audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person	

**ANNEXURE-E**

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**DECLARATION**

I.....Proprietor /  
Partner of M/s  
.....do

here by declare that the Information/details etc. submitted in/along with Expression of  
Interest application are True and correct to the best of my knowledge and belief.

Dated:

Place:

Name, Signature & seal