



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX (AUDIT)  
KOLKATA-II COMMISSIONERATE  
BAMBOO VILLA (5<sup>th</sup> & 6<sup>th</sup> FLOOR), 169, A.J.C. BOSE ROAD  
KOLKATA-700014



C.NO.I(10)10/C.Tax/Audit-II/ Law/Special Audit/2020/ 107

Date: 6 / 01/2021

To

✓ 1. The Eastern India Regional Council of  
The Institute of Chartered Accountants of India  
ICAI Bhavan, 7, Russell Street, Kolkata-700071.

2. The Eastern India Regional Council of  
The Institute of Cost Accountants of India  
CMA Bhawan, 84, Harish Mukherjee Road,  
Kolkata-700025.

3. Website

Sir/Madam,

**Sub: Empanelment for Chartered Accountant or Cost Accountant for Special audit of  
Central Excise, Service Tax and GST Assesseees.**

Provisions of erstwhile section 14AA of the Central Excise Act, 1944, Section 72 of the Finance Act, 1994 and current Section 66 of the Central Goods and Service Tax Act, 2017 provides for conduct of special audit of registered persons under Central Excise, Service Tax and GST Laws by practicing-Chartered Accountants or Cost Accountants. For this purpose, Commissionerate (Audit), Kolkata-II proposes to constitute a panel of experienced and practicing-Chartered Accountants or Cost Accountants who may be nominated for doing special audit.

In this connection, please find herewith a Notice inviting "Expression of Interest" from interested and eligible practicing-Chartered Accountants or Cost Accountants. It is requested that matter may be given wide circulation among your members for positive response. For more information one may visit our website [cgstkolkata.gov.in](http://cgstkolkata.gov.in). The last date of receipt of application is 31/01/2021.

Yours faithfully,

(Roopam Kapoor)  
Principal Commissioner  
Central Tax (CGST&CX)  
Audit-II Commissionerate, Kolkata

	<p>भारतसरकार GOVERNMENT OF INDIA आयुक्तालय, केंद्रीयकर और उत्पादशुल्क (लेखापरीक्षा), कोलकाता - II OFFICE OF THE COMMISSIONER CENTRAL TAX &amp; CENTRAL EXCISE (AUDIT) KOLKATA-II COMMISSIONERATE केंद्रीयराजस्वभवन, बम्बूविला (6थफ्लोर) CENTRAL REVENUE BUILDING, BAMBOO VILLA, 6TH FLOOR 169, ए.जे.सी. बोसरोड, कोलकाता-700 014 – 169, A. J. C. Bose Road, Kolkata – 700 014</p>	
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C.NO.I(10)10/C.Tax/Audit-II/ Law/Berger Paints/2018/

Date: \_\_\_/01/2021

**NOTICE INVITING EXPRESSION OF INTEREST**

**Sub: Empanelment of Chartered Accountants or Cost Accountants for Special Audit of Central Excise, Service Tax and GST assesseees.**

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of erstwhile section 14A/14AA of the **Central Excise Act, 1944**, Section 72A of the Finance Act, 1994 and current Section 66 of the **Central Goods and Services Tax Act, 2017**. The Central Tax (CGST & CX), Audit-II Commissionerate, Kolkata proposes to prepare a panel of Chartered Accountants or Cost Accountants so as to nominate them to conduct special audit of accounts of Central Excise, Service Tax and GST assesseees as envisaged under the said sections.

**2. Eligibility:**

In order to be eligible for nomination for said audit, a person/firm should fulfill the following conditions. The applicant person/firm should:

- i) be a member of the ICAI/ICWAI and should have valid full time Certificate of Practice issued by the respective institutes;
- ii) possess experience of at least five years of practice in the field of Central Excise/Service Tax/GST matters (from 1<sup>st</sup> July 2017);
- 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 the Customs Act, 1962 or the Central Excise Act, 1944 or the Central Goods and 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 Service Tax, Customs, Central Excise and GST Laws.

**2. 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 Principal Commissioner/ Commissioner in terms of guidelines issued in this regard. The basic criteria for selecting the applicant would be the experience in

audit/consultancy/representation in the Central Excise, Service Tax and GST matters. The selected candidates shall be called for an interview/discussion by a Committee of 3 officers for final empanelment. The final panel shall be notified and may be modified as and when required.

ii) Out of empanelled candidates, audits would be allotted to the person/firm 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 be in force for a period of three years. However, in case of necessity, new persons/firms can be added to the panel by following the prescribed procedure.

#### **4. Duties and Obligations:**

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 Principal Commissioner/ Commissioner of Central Tax (CGST & CX) ,Audit-II Commissionerate, Kolkata.

ii) The auditor may be required to visit the offices including branch office/head office of persons registered under Central Excise/Service Tax/GST Laws to conduct the audit. They would be issued the requisite authorization by this office 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 Chartered Accountants or Cost Accountants to conduct the audit.

iv. The auditor, within the period specified by the Principal Commissioner/ Commissioner of Commissionerate (Audit), Kolkata-II 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 CENVAT Credit/ITC etc. duly quantified worksheet/duties/CENVAT credit involved and with their observations regarding sections/rules violated/contravened by the assessee. The auditor should also enclose duly authenticated copies of sample documents 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 assessee 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 a conflict of interest position. This aspect would be verified while assigning a particular assessee for audit and a certificate in this regard would be submitted by the auditor before accepting the special audit.

On receipt of audit report, the 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 Accountant or Cost Accountant shall give an undertaking at the time of allotment of units that they may not take up statutory audit of the units allocated to them for special audit and also during the period they are on the panel of Central Tax(CGST & CX), Audit-II Commissionerate, Kolkata.

vii. The auditor will not associate any junior staff during special audit except with due approval of CV of such person by the department in writing.

### 5. Application Particulars:

The person/firm desiring to be empanelled for such special audit shall apply in the annexed proforma marked as 'A'. The 'Expression of Interest' may be addressed to "The Pr. Commissioner, CGST & CX Audit-II Commissionerate, Bamboo villa (5<sup>th</sup>& 6<sup>th</sup> floor), 169 A.J.C Bose Road, Kolkata-700014.

### 6. Schedule of Fees:

The Chartered Accountants/Cost Accountants so nominated is entitled to the fees depending upon the size of the unit under Special Audit. As per the present guidelines of CBEC's Circular No. 821/18/2005-Central Excise dated 07.11.2005, as communicated vide F.No.224/22/2005-CX.6 dated 17.01.2006, the amount of such fees payable is as mentioned below:

#### Central Excise

Sl. No.	Turn over of the Company	Product Range	Fee Amount (in Rs.)
i.	Upto Rs. 60 crores	Upto Two products More than Two products	Rs 25,000/- Rs. 35000/-
ii.	Between Rs. 60-250 crores	Upto Two products More than Two products	Rs 35,000/- Rs. 50,000/-
iii.	Between Rs. 250-500 crores	Upto Two products More than Two products	Rs 50,000/- Rs. 75000/-
iv.	Above Rs. 500 Crores	Upto Two products	Rs 50,000/- + Rs. 10,000/- for each additional Rs. 100 crores turnover.
v.		More than Two products	Rs 75,000/- + Rs. 10,000/- for each additional Rs. 100 crores turnover.

#### Service Tax

Sl. No.	Service Tax paid by the Unit during the previous year	Fee Amount
i.	Up to Rs. 10 Crores .	Rs 15,000/-
ii.	Rs. 10 Crores to Rs. 100 Crores	Rs 25,000/-
iii.	Rs. 100 Crores to Rs. 200 Crores	Rs 35,000/-
iv.	Rs. 200 Crores and above	Rs 50,000/-

The nominated person is also entitled for re-imbusement of travelling expenses as per the instructions in force. The Chartered Accountant or Cost Accountant shall submit his/her bill along with proper vouchers etc. within one month from the date of submission of audit report.

The nominated person is also entitled for re-imbusement of travelling expenses as per the instructions in force. The Chartered Accountant or Cost Accountant shall submit his/her bill along with proper vouchers etc. within one month from the date of submission of audit report.

**7. General:**

i) It is the sole discretion of the Principal Commissioner/ Commissioner of Central Tax(CGST & CX), Audit-II Commissionerate, Kolkata to select any of the Chartered Accountants or Cost Accountants from the panel for conducting special audit.

ii) This office reserves the right to remove name of any of the Chartered Accountants or Cost Accountants from the panel so made, after making enquires as deemed fit by him and such decision would be final.

iii) This office also reserves the right to cancel any expression of interest without assigning any reason whatsoever.

**The Last date of receipt of the application is 31/01/2021.**

**PROFORMA FOR APPLICATION FOR EMPANELMENT FOR CHARTERED ACCOUNTANT OR COST ACCOUNTANT FOR SPECIAL AUDIT IN CENTRAL TAX(AUDIT), KOLKATA, AUDIT-II COMMISSIONERATE.**

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 ICAI/ICWAI along with date of becoming member of the institute.
4. Date of birth in case of individual and date of incorporation in case of firm.
5. Address for correspondence including contact number/mobile No. and e-mail ID.
6. Educational Qualifications of member, who is proposed to conduct such Audit.
7. Experience in handling Central Excise, Service Tax and for GST (from 1<sup>st</sup> July, 2017) issues like advisory, audits, representation etc., in the past 5 years. Please give write up.
8. Number of cases/articles with respect to Central Excise, Service Tax and GST matter published in Journals/Newspapers etc.
9. Gross receipts from professional practice during 2019-20.

**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.

Dated:

Place:

Signature