



**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002.**

F. No. Addl. CIT(Hq)(Coord.)/142(2A)/2024-25/

Date: .12.2024

NOTIFICATION FOR APPLICATION

Income Tax Department, Delhi invites applications from qualified CA Entities/Firms/LLPs for empanelment for the purpose of carrying out Special Audit u/s 142(2A) of the Income-tax Act, 1961. The empanelment shall be w.e.f. 01.04.2025 & till 31.03.2028.

The criteria laid down for empanelment is as under:

1. The CA Entities/Firms/LLPs should have been established at least five years prior to 31.03.2024.
2. The total turnover/gross receipts from the profession of CA Entities/Firms/LLPs should be at least Rs. 1 crore in each of the preceding five financial years, the last financial year being FY 2023-24.
3. During the last three financial years i.e. starting from FY 2021-22, the CA Entities/Firms/LLPs must have audited at least five different companies having turnover of at least Rs. 100 Crore.
4. The Staff strength of the CA Entities/Firms/LLPs should be at least 20, which should include a minimum of 5 Chartered Accountants in the last financial year (FY 2023-24).
5. CA Entities/Firms/LLPs or members thereof should not have been found guilty by any Court of Law.
6. The CA Entities/Firms/LLPs or members thereof should not have indulged in any professional misconduct nor should have faced any complaint u/s 21 of the Chartered Accountants Act, 1949 for irregularity in audit before the Institute of Chartered Accountants.

The applications received in this office shall be examined by a Screening Committee and the decision of the Department as regards the empanelment of CA Entities/Firms/LLPs on the panel will be Final and binding. The quality and magnitude of previous work done as auditors and special auditors as well as general reputation of the qualified CA entities/Firms/LLPs will be taken into account by the committee while deciding the final panel. The applicants may submit a write-up (in about 1000 words) on significant audit/special audit work done by them in the last 5 years.

The CA entities/Firm/LLPs that fulfill the above criteria may submit their applications specifying the fulfillment of conditions from (1) to (6) as stated above along with documentary evidences (duly certified along with notarised affidavit) to the office of the DCIT(Hqrs) (Coord-1), New Delhi in Room No. 361, 3rd Floor, Central Revenue Building, IP Estate, New Delhi-110002 or on E-mail id-delhi.dcit.hq.coord1@incometax.gov.in. Applications without any supporting documentary evidences will not be considered for empanelment. The application form can be downloaded from the website: incometaxdelhi.org.

The CA entities/Firms/LLPs that are already empanelled may also apply afresh, to seek empanelment till 31.03.2028, otherwise their empanelment shall cease to exist after the date mentioned in their existing empanelment order. The remuneration for Special Audit is governed by Rule 14B of the Income-tax Rules, 1962.

The last date for submission of application is two weeks from the date of publication of this advertisement.

Robin Kumar
D/ACIT(Hqrs.)(Coord)-I, Delhi
For Principal Chief Commissioner of Income tax (CCA), Delhi

APPLICATION FOR EMPANELMENT OF CA ENTITY/FIRMS/LLP FOR SPECIAL AUDIT U/S 142(2A) OF INCOME TAX ACT, 1961.

1	NAME OF THE FIRM	
2	ICAI REGISTRATION NO. OF THE FIRM	
3	PRESENT STATUS	
4	PAN WARD, CIRCLE	
5	COMPLETE ADDRESS OF THE OFFICE TEL. NO., EMAIL ID	
6	DATE SINCE WHEN THE FIRM HAS AN FCA	
7	DATE OF ESTABLISHMENT OF FIRM/LLP	
8	NAME & COMPLETE ADDRESS, TELNO & EMAIL ID OF THE CA	
9	DETAILS OF THE FULL TIME PARTNER'S(SEPARATE SHEET INDICATING QUALIFICATIONS & EXPERIENCE)	
10	DETAILS OF THE PART TIME PARTNERS OF THE FIRM LIKE	
11	DETAILS OF THE CA EMPLOYEES LIKE NAME & PHONE NO.	
12	NO. OF AUDIT STAFF EMPLOYED FULL TIME WITH THE FIRM (A) ARTICLES/AUDIT CLERKS (NAME & PHONE NO) (B) OTHER AUDIT STAFF (NAME & PHONE NO.)	
13	DETAILS OF DIRECTORSHIP HELD BY THE PARTNERS	
14	TURNOVER OF CA FIRM/ENTITY/LLP FY 2019-20 FY 2020-21 FY 2021-22 FY 2022-23 FY 2023-24	WITH DOCUMENTARY EVIDENCE (LIKE ITR, AUDIT REPORT AND ANY OTHER SUCH DOCUMENT)
15	DETAILS OF AUDIT UNDERTAKEN: FY 2021-22 FY 2022-23 FY 2023-24	DETAILS OF EACH SUCH ENTITY ALONGWITH DOCUMENTARY EVIDENCE ESTABLISHING TURNOVER OF EACH SUCH ENTITY (LIKE ITR, AUDIT REPORT AND ANY OTHER SUCH DOCUMENT)
16	DETAIL OF ALL SPECIAL AUDIT U/S 142(2A) OF IT ACT, 1961 UNDERTAKEN BY THE CA ENTITY/FIRM/LLP	
17	IS CA FIRM/ENTITY/LLP INDULGED IN ANY PROFESSIONAL MISCONDUCT OR HAVE FACED ANY COMPLAINT U/S 21 OF THE CHARTERED ACCOUNTANTS ACT, 1949 FOR IRREGULARITIES IN AUDIT BEFORE THE ICAL.	
18	WHETHER THE FIRM OR PARTNERS OF THE FIRM IN DISCHARGE OF HIS/HER WORK HAS BEEN FOUND GUILTY UNDER IT ACT OR HELD GUILTY UNDER ANY OTHER COURT OF LAW	

UNDERTAKING

WE THE FOLLOWING PARTNERS OF CAFIRM/ENTITY/LLP HERBY JOINTLY AND SEVERALLY VERIFY AND DECLARE

1. THAT THE PARTICULRS GIVEN ABOVE ARE CORRECT AND FURTHER RECOGNISED THAT IF ANY OF THE STATEMENT MADE THEREIN FOR THE INFORMATION SO FURNISHED IN THE APPLICATION FORM IS NOT CORRECT OR FALSE INFORMATION OR SUPRESSION OF MATERIAL INFORMATION, WILL NOT ONLY DISQUALIFY THE FIRM FROM ALLOTTMENT BUT ALSO MAKE A LIABLE FOR DISCIPLINARY ACTION UNDER THE CA ACT, 1949 AND REGULATIOS FRAMED THERE UNDER.

2. THAT INDIVIDUALLY WE ARE NOT ENGAGED IN PRACTICE OTHERWISE OR IN ANY OTHER ACTIVITY WHICH WOULD BE DEEMED TO BE IN PRACTICE UNDER SECTION 2(2) OF THE CA ACT, 1949.

(PARTNERS)