



केंद्रीयमाल और सेवाकर के आयुक्त का कार्यालय, लेखा परीक्षा, II- दिल्ली  
**OFFICE OF THE COMMISSIONER OF CENTRAL GST AUDIT-II, Delhi**  
प्रथम तल, ई.आई.एल. उपभवन, भीकाजी कामा प्लेस, नई दिल्ली 66-  
**1<sup>ST</sup> FLOOR, EIL ANNEXE BUILDING, BHIKAJI CAMA PLACE, NEW DELHI - 66**

GADT/Tech./MHC/24/2021-Tech./O/o-COMMR-CGST-AUDIT-II-DELHI

5996

Dated: .02.2021

To,

15/02/21

1. The Northern India Regional Council of  
The Institute of Chartered Accountants of India  
5<sup>th</sup> floor, ICAI Bhawan, Indraprastha Marg  
New Delhi — 110 002
2. The Northern India Regional Council of  
The Institute of Cost & Works Accountants of India  
3, Institutional Area, Lodhi Road New Delhi — 110 003
3. Website

**Sub: Empanelment of CA/ICWA for Audit of Goods & Service Tax Assessee-reg.**

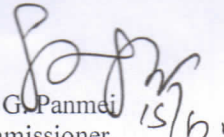
Sir/Madam,

The Goods & Service Tax Department proposes to order for conduct of special audit of Central Excise/Service Tax/GST Assessee by the Chartered, Accountants and the Cost Accountants under Section 14AA of the Central Excise Act, 1944, 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, 2017. For this purpose, it is proposed to make a panel of practicing CA/ICWA who may be assigned the task of audit.

2. In this connection, please find enclosed herewith a Notice for "Expression of Interest" from the interested and eligible practicing Chartered Accountants/Cost Accountants. It is requested that wide publicity may be given to your members for making applications. It is requested that adequate publicity by sending E-mail, SMS and publishing in your magazine etc. may be undertaken. The last date of receipt of application is **12/03/2021**.


Encl: As above

Yours faithfully,

  
G. Panmai

Deputy Commissioner,  
CGST & CX., Audit-II, Delhi.

Letter, Received, Regd. S.L.No. (307)

  
Ramesh Chandra  
19/02/2021



केंद्रीयमाल और सेवाकर के आयुक्त का कार्यालय, लेखा परीक्षा, II- दिल्ली  
**OFFICE OF THE COMMISSIONER OF CENTRAL GST AUDIT-II, Delhi**  
प्रथम तल, ई.आई.एल. उपभवन, भीकाजी कामा प्लेस, नई दिल्ली 66-  
**1ST FLOOR, EIL ANNEXE BUILDING, BHIKAJI CAMA PLACE, NEW DELHI - 66**

**NOTICE FOR EXPRESSION OF INTEREST**

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

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of Section 14AA of the Central Excise Act, 1944, 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, 2017. The CGST Audit - II Commissionerate, New Delhi 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 for said audit, 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. Possess experience of 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 many violations under the Service Tax Law or the Customs Act, 1962 or 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 Applicants received up to the last date shall be scrutinized by a Committee appointed by the Commissioner in terms of guideline 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 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-II.
- ii. The auditor may be required to visit the offices including branch office/head office of Central Excise/Service Tax/GST Assesseees 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-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 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 assessee whose audit is 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 assessee for audit and a certificate in this regard would 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 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 they are on the panel of CGST Delhi Audit-II Commissionerate.

vii. The Auditor will associate suitable experienced junior staff in Central Excise/Service Tax/GST Audit with due approval of CV of such person by the Department.

5. **Application Particulars:** The Person/Firm desiring to be empanelled for such special audit shall apply in the annexed Performa. The Expression of Interest may be addressed to "The Commissioner, CGST Audit-II Commissionerate, 1st Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi —66.

6. **Schedule of Fees:** The Chartered Accountants/Cost Accounts so nominated is entitled to a fees depending upon the size of the unit 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 during 2019-20	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 is 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 audit report.

7. **General:**

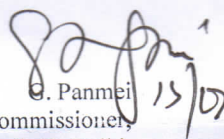
i. It is the sole discretion of the Commissioner, CGST Audit-II Commissionerate, New Delhi to select any of the Chartered Accountants/Cost Accountants for conducting the Special Audit.

ii. This office reserves the right to remove name of any of the Chartered Accountants/Cost Accountants from the panel so made, after makings 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 **12/03/2021**.

Yours faithfully,

  
G. Panmei  
Deputy Commissioner,  
CGST & CX., Audit-II, Delhi.