



प्रधानमुख्यआयकरआयुक्तकार्यालय,पुणे
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, PUNE
आयकरभवन,12 ,साधुवासवानीरोड,पुणे411001
Aaykar Bhavan, 12, Sadhu Vaswani Road411001Pune
Email id: pune.dcit.coord@incometax.gov.in
Tele Fax: 020-26050962 PBX : 020-2612 7244

No.PN/Pr.CCIT/Coord/401/13/2020-21/ 3074

Date: 03/12/2020

The Chairman, Pune Branch of WIRC of ICAI,
Plot No. 8, Parshwanath Nagar, CTS 333, Sr. No. 573,
Munjeri, Opp. Kale Hospital, Near Mahavir Electronics,
Bibwewadi, Pune – 411032

Sir,

Sub: Empanelment of Chartered Accountants for Special Audit
under section 142(2A) of the Income-tax Act, 1961-regarding.

Kindly refer to the above.

02. In this regard, I am directed to enclose herewith the "Notice for inviting applications" dated 03/12/2020 issued by this office calling for applications from qualified Chartered Accountants/Firms of Chartered Accountants for the purpose of empanelment for special Audit u/s 142(2A) of the Income-tax Act, 1961.

03. I am further directed to request you to kindly circulate the same among your members and put up the same on your Notice Board and website. It is intended that the empanelment of Chartered Accountants will be done preferably by including eligible Chartered Accountants/firms of Chartered Accountants practicing at Pune, Thane, Kolhapur, Nashik & Aurangabad. As such, it is requested to inform your respective branches and give wide publicity to the same. The last date for receipt of application is 15/12/2020.

(Sunil P. Shinde)

Dy. Commissioner of Income-tax (HQ)(Coord & Tech), Pune
for Principal Chief Commissioner of Income-tax, Pune.

Encl: As above



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NOTICE FOR INVITING APPLICATIONS

The Pr. Chief Commissioner of Income-tax, Pune invites applications from Chartered Accountants/Firms of Chartered Accountants for empanelment to carry out Special Audit u/s 142(2A) of the I.T. Act, 1961 during the period 01/01/2021 to 31/03/2023. The remuneration for the Special Audit is governed by Rule 14B of the I.T. Rules, 1962.

The criteria laid down for empanelment is as under:-

- (i) The Chartered Accountant/Firms of Chartered Accountants should have been in practice as Auditors for the last 10 years and should have experience of audit u/s 44AB of the I.T. Act, 1961 for at least 5years;
- (ii) The income as shown in the return filed in each of the last 5 Assessment Years i.e. AY 2015-16 to AY 2019-20 should be Rs. 25 lakhs or more;
- (iii) The office of the Chartered Accountant/Firms of Chartered Accountants should be located at places falling within the jurisdiction of Pr. CCIT, Pune i.e. within the jurisdiction of Pr. CIT-1/2/3/4, Pune, Pr.CIT-1, Thane and Pr.CIT-1, Nashik.
- (iv) No applicant shall qualify for empanelment as Auditor, if
 - (a) He has been dismissed or removed from Government service or
 - (b) He has been convicted of an offence connected with any proceedings under the Income-tax Act, 1961 (43 of 1961), or the Wealth Tax Act, 1957 (27 of 1957), or the Gift-Tax Act, 1958 (18 of

- 1958), or a penalty has been imposed on him under clause (iii) of sub section (1) of section 271 or clause (i) of section 273 of the Income-tax Act, 1961, or under clause (iii) of sub-section (1) of section 18 of the Wealth Tax Act, 1957 or under clause (iii) of sub-section (1) of section 17 of the Gift-Tax Act, 1958, or
- (c) He is an undischarged insolvent; or
- (d) He has been convicted of any offence and sentenced to a term of imprisonment; or
- (e) He has been found guilty of misconduct in his professional capacity by the Institute of Chartered Accountants of India.
- (v) The general reputation of the Chartered Accountant /Firms of Chartered Accountants will be considered and taken into account by the committee constituted to recommend names for empanelment;

The Chartered Accountants/Firms of Chartered Accountants who fulfill the above criteria may submit the application (duly filled in) in the prescribed form with relevant documents (duly certified) to the office of DCIT (Coord & Tech), Room No. 214, 2nd Floor, Aaykar Bhavan, 12, Sadhu Vaswani Road, Pune – 411001 on or before 15/12/2020 at 5:00 PM.

A specimen copy of application form is enclosed with this notice as **Annexure A.**

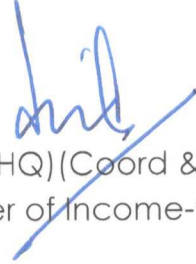
The decision of the Pr. Chief Commissioner of Income-tax, Pune as regards the empanelment of Chartered Accountant /Firms of Chartered Accountants will be final.


(Sunil P. Shinde)

Dy. Commissioner of Income-tax (HQ)(Coord & Tech), Pune
for Principal Chief Commissioner of Income-tax, Pune.

Encl: As above

- Copy to:
- (i) The Chief Commissioner of Income-tax, Pune
 - (ii) Notice Board of I.T. Buildings in Pune.
 - ✓(iii) Pune Branch of WIRC of ICAI
 - (iv) Pimpri Chinchwad Branch of WIRC of ICAI.
 - (v) Pune Chartered Accountant's Society.



Dy. Commissioner of Income-tax (HQ) (Coord & Tech), Pune
for Principal Chief Commissioner of Income-tax, Pune.

Annexure 'A' to Notice For Inviting Application

PROFORMA FOR APPLICATION

1. Name of the applicant:
2. Complete Address of the applicant:
3. PAN of the applicant:
4. Details of the AO of the applicant:
5. Phone no. & Fax no. of the applicant:
6. Website address and email id of the applicant:
7. Details of the Partners/proprietor of the applicant:

| Sl. No. | Name of the partner / proprietor | PAN | Details of AO | Phone no & Email id |
|---------|----------------------------------|-----|---------------|---------------------|
| | | | | |
| | | | | |
| | | | | |

8. Staff Strength and No. of CAs:

| | |
|---|---|
| (i) Total Staff strength as on 31.10.2020 | |
| (ii) No. of CAs continuously working for at least one year as on 31.10.2020 | |
| Evidence in support of (i) and (ii) above | Enclose & mark as Annexure 'A' . |

9. Minimum experience, empanelment with other Government Departments and details about outstanding work and suitability:

| | |
|--|---|
| (a) No. of years of accountancy and auditing experience as on 31.10.2020 along with evidence | No. of years: Enclose evidence and mark it as Annexure 'B' . |
| (b) Is the applicant empanelled with any other Govt. agency? | Yes/ No If yes, then specify details on separate sheet and enclose |
| (c) Please indicate any outstanding work done earlier as an empanelled | Years in which empanelled as an auditor |

| | |
|--|-----------------------|
| auditor for the Income Tax Department: | |
| | Outstanding work done |
| (d) Please indicate (in not more than 500 words) your suitability to be empanelled as a special auditor on separate sheet as Annexure 'C' . | |

10. Details of returns of income and gross professional receipts of the applicant:

Has the applicant filed returns of income regularly up to A.Y. 2019-20?
Yes/No

| If yes then, the details of filing of return in the last 5 years | | |
|--|----------------|-----------------|
| Assessment Year | Date of Filing | Returned Income |
| AY 2015-16 | | |
| AY 2016-17 | | |
| AY 2017-18 | | |
| AY 2018-19 | | |
| AY 2019-20 | | |

The amount of gross professional receipts from accountancy and auditing exclusively in the last 5 years along with evidences to be marked as **Annexure 'D'**.

| FY | Gross professional receipts | | | |
|---------|-----------------------------|---------------------|-------------------------------------|-------------|
| | From accountancy (Rs.) | From auditing (Rs.) | From accountancy and auditing (Rs.) | Total (Rs.) |
| 2014-15 | | | | |
| 2015-16 | | | | |
| 2016-17 | | | | |
| 2017-18 | | | | |
| 2018-19 | | | | |

11. Declaration to be enclosed by the applicant and marked as **Annexure 'E'** in respect of fulfillment of clauses (a) to (e) of para (iv) of this notice.

On behalf of the applicant(name of the applicant), I,..... (name of the proprietor/partner), in the capacity of partner/proprietor , am authorised to certify that all the above mentioned particulars are true and correct.

Seal of the applicant

Date:

Name and signature of the authorized person

Designation of such person:

CHECKLIST

The applicants are advised to ensure that the application to be submitted should be duly filled in along with the following details. Incomplete and incorrectly filled applications are liable for rejection:

- Main application on applicant's letter head.
- Duly filled in PROFORMA FOR APPLICATION.
- Annexure – A – supporting claim of staff strength.
- Annexure – B – supporting claim of years of experience.
- Annexure – C – Note on suitability as applicant.
- Annexure – D – supporting claim of gross professional receipts from auditing and accountancy and income of atleast Rs. 25 lakhs during the prescribed years.
- Annexure – E – Self declaration in respect of fulfillment of clauses (a) to (e) of para (iv) of the notice.

All pages are to be duly signed and sealed.