



OFFICE OF THE COMMISSIONER OF STATE TAX,
COMMERCIAL TAXES DEPARTMENT
CHHATTISGARH

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 Chhattisgarh Goods & Services Tax Act, 2017

Commissioner, CGGST, Department of Commercial Tax, Chhattisgarh 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 Chhattisgarh Goods and Service Tax Act, 2017.

EOI is to be submitted only online on the Chhattisgarh Commercial Tax Portal at <https://comtax.cg.nic.in>

The EOI document can be downloaded from the Chhattisgarh Commercial Tax Portal at <https://comtax.cg.nic.in> The last date of submission of EOI is 07.07.2024 (Time 06.00 PM).

The time schedule is as under :-

S. No.	Description of Activities	Date	Time
1.	Availability of EOI Document and EOI Submission Start Date	07-06-2024	10.00 AM
2.	EOI Submission End Date	07-07-2024	06.00PM
3.	EOI Opening Date	08-07-2024	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.




Commissioner
State Tax, Chhattisgarh
Nava Raipur, Atal Nagar



OFFICE OF THE COMMISSIONER OF STATE TAX,
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Expression of Interest (EOI)

Sub: - Empanelment of Chartered Accountants or Chartered Accountant firms and Cost Accountants or Cost Accountants firms for Audit u/s 66 of CGGST Act, 2017 and assisting in various aspects of the department Regarding.

The Commercial Taxes Department of Chhattisgarh intends to make a panel of Chartered Accountants or Chartered Accountant firms and Cost Accountants or Cost Accountants firms to nominate them for conducting special audit of accounts of Goods and Service tax Assesses as per provisions laid U/s 66 of CGGST Act, 2017. The above panels would also be utilized on need basis for training to the Departmental Staff on financial accounting and corporate accounting etc., preparation of Counter Affidavits for filing before the various Judicial forums. The Services of panel will also be taken wherever it is required for data analytical work in the department on monthly basis.

1. Eligibility: -

Following conditions should be fulfilled by the Applicant so as to be selected for the intended panel.

The applicant / firm should be-

- i. Be a member of the ICAI/ICWAI and should have valid full time certificate of practice issued by the respective institutions.
- ii. Experience of at least five years of practice in the field of Indirect Tax matters.
- iii. The CAs/CMAs with a certified course in Data analytics shall be given preference.
- iv. Not have been held guilty of any professional misconduct under the Cost and Works Accountants Act, 1959 or Chartered Accountants Act, 1949 during past five years

2. Location of office:-

The location of the office of the applicant / partner / proprietor having experience as stated above should be situated in Chhattisgarh.

3. Selection Procedure: -

The selection will be as follows-

- For the purpose of empanelment, the Commissioner of CGGST will call for applications in prescribed format i.e. Annexure-A.
- All the applications received shall be scrutinized by a committee nominated by the Commissioner, CGGST under the chairmanship of the Commissioner himself.
- The selected candidates shall be called for a discussion by the Commissioner, CGGST for final empanelment.
- Out of the empanelled candidates, audit would be allotted to the firm / person as and when required by the department at the sole discretion of the Commissioner, CGGST. Their performance would be monitored by examining the quality and findings of audit reports submitted by them.
- All the applications received in the prescribed format 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 the VAT and GST, Central Excise, Service Tax matters, turnover of the applicant/firm, staff strength, audit experience etc.

The detailed evaluation criteria would be as follows: -

A. Experience- 15 Marks: -

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):-

More than 5 years but less than 10 years: 60%	- 9
10 years or more but less than 15 years: 70%	- 10
15 years or more: 100%	- 15

B. Previous Empanelment - 15 Marks

That the applicant(s) has/have been empanelled as auditor with anyone of the following departments during the last 7 years (Provide copy of order/letter of empanelment with the Departments): -

1. Department of Commercial Taxes (VAT, CST and GST)
2. Central Board of Indirect Taxes and Customs (CBIC) / Central Excise and Service Tax

- i) Only one Department from the above 7 Marks
- ii) More than one Department from the above 15 Marks

C. Average Annual Turnover- 15 Marks

That the applicant(s) has/have average annual turnover in last three financial years (Provide copies of full Income tax returns and Financial Accounts for the last three financial years):-

- | | |
|---------------------|-------------|
| 10 lakhs – 50 lakhs | : 60% - 9 |
| 50 lakhs – 1 crore | : 70% - 10 |
| 1 crore – 2 crore | : 80% - 12 |
| More than 2 crore | : 100% - 15 |

D. No. of Audit Assignments- 15 Marks

No. of Audit Assignments of Statutory/Forensic Audit of Corporate/PSU 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% - 9
5 to 10	: 75% - 11
>10	: 100% - 15

E. Staff Strength- 15 Marks

That the applicant(s) or any partner(s)/proprietor of the applicant firm(s)/professional(s) has/have an 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.):-

- | | |
|---|-------------|
| More than 20 | : 100% - 15 |
| More than 10 but less than or equal to 20 | : 75% - 11 |
| 5 or more but less than or equal to 10 | : 50% - 7 |

F. Approach Paper- 25 Marks

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

- I. Challenges in the special audit of registered person under Goods and Services Tax Act, 2017.
- II. Technical parameters/approach to assess compliance of various provisions of the GST Act, 2017 by the registered person.
- III. Proposed methodologies to analyze and 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 minimum qualifying marks will be 50 based on the above evaluation criteria. The number of CAs, CMAs to be empanelled will be declared later on.

G. Tenure-

The panel so made above shall be in force for a period of **three years**. However, in case of necessity, new person / firm can be added in the panel by following the same procedure.

H. Cancellation-

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:-

- a. If the empanelment has been obtained on the basis of false information / mis-statement.
- b. If the Auditor does not take up the Audit in terms of the appointment / allotment letter.
- c. If the Auditor fails to maintain / honour confidentiality and secrecy in all respect.
- d. If the Auditor fails to comply with any of the eligibility criteria/other terms and conditions.
- e. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within prescribed time limit.

4. Scope of Work:-

- 4.1 The Special Audit shall be conducted by the Special Auditor under Section 66 of Chhattisgarh Goods and Service Tax Act, 2017. He shall examine and audit the records and books of accounts of the registered person. He shall check and verify the compliance of the provisions of CGGST/CGST Act and IGST 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 within the prescribed period as per the provisions of the Act. 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.
- 4.2 Empanelled CAs/CMAs services would be used for providing training to the Departmental Staff, preparation of Counter Affidavits for filing before judicial forums and the services of panel will also be taken wherever it is required for data analytical work in the department.

5. Duties and obligations as Special Auditor:-

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 and 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 CAs to conduct the audit.
- iv. The auditor, within the period specified by the Commissioner of State Tax, Chhattisgarh, 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 position. This aspect would be verified while assigning a particular registered person for audit and a certificate in this regard would be submitted 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 empanelled 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 during the period they are on the panel of Chhattisgarh State Commercial Taxes-GST Department.
- x. The auditor will not associate any junior staff for the Audit purpose except with due approval of such person with equivalent qualification and experience of the auditor by the Department in writing.

6. Schedule of Fees:-

The Chartered Accountants/ Cost Accountants so empanelled are entitled to a fee depending upon the size of the unit under special audit. The details of fees per audit are as follows: -

S. No	FEE Structure	Fee Amount
1	Conducting audit under Section 66 of GST if turnover is >1000 Cr (per audit)	Rs. 1,00,000
2	Conducting audit under Section 66 of GST if turnover is between 500 Cr to 1000 Cr (per audit)	Rs. 75,000
3	Conducting audit under Section 66 of GST if turnover is between 100 up to 500 Cr (per audit)	Rs. 50,000
4	Conducting audit under Section 66 of GST if turnover is <100 Cr (per audit)	Rs. 25,000
5	Training to Departmental staff per session	Rs. 5,000
6	Assistance in Drafting Counter Reply (Per Case)	Rs. 5,000
7	Assistance in Data Analytics (for imparting domain Knowledge) on monthly basis	Rs. 50,000

80 percent of fees amount will be released immediately on successful completion of special audit and after issuance of findings upon special audit in Form ADT-04 to the registered person. Rest 20 percent 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 by the auditor during the first stage

appeal in case the registered person prefers to contest the findings of special audit, whichever is earlier.

7. General:-


(i) It is the sole discretion of the Commissioner CGGST 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.

8. Important Instructions:-

- A. EOI shall be submitted only online at Chhattisgarh Commercial Tax Portal at <https://comtax.cg.nic.in>
- B. The intending applicants are advised to visit Chhattisgarh Commercial Tax Portal at <https://comtax.cg.nic.in> regularly till closing date of submission of EOI for any corrigendum/addendum/amendments.
- C. Commercial Taxes Department 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
- D. There is no cost of the EOI document.
- E. List of the empanelled applicants will be published at Chhattisgarh Commercial Tax Portal at <https://comtax.cg.nic.in>


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Encl: Annexure-A, B, C, D and E.

ANNEXURE-A

**PROFORMA FOR APPLICATION FOR EMPANELMENT IN COMMERCIAL TAXES-GST
DEPARTMENT, GOVT. OF CHHATTISGARH**

S. No.	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 empanelled (during last 7 years) with Department of Income Tax, Department of Commercial Taxes (VAT, CST and GST), Department of Customs and Central Excise, Department of Service Tax, Etc.,	
7.	Average annual turnover in last 3 financial years	
8.	No. of Audit Assignments of Internal / Statutory / Forensic Audit of Corporate / PSU 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 / CBIC / Govt. of Chhattisgarh against any applicant/ proprietor/ partner/employee of the firm (Give details)	
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Annexure –B

CHECKLIST OF DOCUMENTS

S. No.	Item Description	Yes/ No	Remarks
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 showing experience of at least five years of practice		
5.	Copy of order / letter of empanelment with the Department (s) :- 1. Department of Income Tax 2. Department of Commercial Taxes (VAT, CST and GST) 3. Department of Customs and Central Excise 4. Department of Service Tax 5. Department of Goods and Services Tax		
6.	Copies of full Income tax returns and Financial Accounts for the last three financial years.		
7.	Copy of order of Audit Assignments of Internal / Statutory / Forensic Audit of Corporate / PSU 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 Annexure-C		
9.	Brief approach paper (not exceeding 3000 words) as		

	mentioned at point No. 3 (Selection Procedure) sub-point (f) in Annexure-D		
10.	Verification / Declaration as in Annexure-E		

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

S.No.	Name of Staff engaged	Educational qualification	Date of Engagement	Contact details

ANNEXURE-D

S. No.	Information sought	Details to be furnished
1.	Challenges in the special audit of registered person under Goods and Services Tax Act, 2017.	
2.	Compliance of various provisions of the GST Act, 2017 by the registered person.	
3.	Proposed methodologies to analyze and 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

DECLARATION

I Proprietor / Partner of M/s..... do hereby declare that the information / details submitted in / along with Expression of Interest (EOI) application are true and correct to the best of my knowledge and belief.

Dated:

Signature

Place: