

भारत सरकार/ GOVERNMENT OF INDIA

केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क ,सिलीगुड़ी आयुक्तालय

OFFICE OF THE COMMISSIONER, CGST & CX, SILIGURI COMMISSIONERATE

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NOTICE INVITING EXPRESSION OF INTEREST

Sub: Empanelment of Chartered Accountants or Cost Accountants for Special Audit of Central Excise, Service Tax and GST assessees - regarding

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of the Section 66 of the Central Goods and Services Tax Act, 2017. In the context, the Siliguri CGST & C.Ex. Commissionerate, Siliguri proposes to prepare a panel of Chartered Accountants or Cost Accountants so as to nominate them to conduct special audit of the Beneficiary Unit of Budgetary Support Scheme falling under the jurisdiction of the Gangtok CGST and C.Ex. Division of the Commissionerate as envisaged under the said section.

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 1st July 2017);
- iii. that the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude. (Refer **Annexure B**)
- iv. 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; (Refer **Annexure C**)
- v. 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. (Refer **Annexure D**)
- vi. Location of office: -The location of the office of the applicant/partner/proprietor should be in Siliguri/state of Sikkim.

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 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 empaneled 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 ofnecessity, 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 Commissioner of CGST & C.Ex, Siliguri Commissionerate.
- 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 Commissioner of CGST & C.Ex, Siliguri Commissionerate shall submit a report of such audit duly signed and certifiedby him. The auditor shall verify the compliance of the provisions of the GST Act and Rules made there under by the registered entity including the correctness of turnover declared, input tax credit availed, taxes paid, refund claimed etc. and detect the tax evasion, if any. 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/ITC involved and with their observations regarding different sections/rules violated/contravened by the assessees. The auditor should also enclose duly authenticated copies of sample documents with audit report for taking further action by the department.
- 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 askthem to complete audit, if it is found that particular area has not been examined properly.

- (v i) The empaneled 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 the Commissioner of CGST & C.Ex, Siliguri Commissionerate .
- (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.
- (viii) The auditor shall comply with the applicable auditing standards applicable to special audits.

5. Application Particulars:

The person/firm desiring to be empaneled for such special audit shall apply in the annexedproforma marked as **Annexure 'A'**. The 'Expression of Interest' may be addressed to "The Commissioner, CGST & CX Commissionerate, C.R Building, Haren Mukherjee Road, Hakim Para, Siliguri-734001.

All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria/guidelines issued in this regard.

6. <u>Cancellation of Empanelment and Allotment of Audit:</u>

i. 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 following:-

- a. If the empanelment has been obtained on the basis of false information/misstatement.
- b. If the Auditor does not take up the Audit in terms of the appointment/allotment letter.
- c. If the Auditor fails to maintain/honor confidentiality & secrecy in all respect.
- d. If the Auditor fails to comply with any of the eligibility criteria/other terms & conditions. Expression of Interest (EOIs) For Empanelment of Chartered Accountant and Cost Accountant firms for Special Audit 9
- e. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within the prescribed time.
- ii. Allotment of audit to any firm is purely an administrative decision of the Office and the same is at full liberty to or not to allot audit to any firm/person during the period of empanelment.

7. Schedule of Fees:

The Chartered Accountant firms or Cost Accountant firms would be entitled to a fee depending upon the size of the unit whose Special Audit has been conducted. The amount of such fees payable is as indicated below:-

SI. No.	Turn over of the Company	Class of the City	Fee Amount (in Rs.)
i.	Upto Rs.100 crores	'С'	Rs.25,000/-
ii.	Between Rs.100-250 Crores	'С'	Rs.35,000/-
iii.	Between Rs.250-500 Crores	'С'	Rs.50,000/-
iv.	Above Rs. 500 Crores		Rs 50,000/- + Rs. 10,000/- for each additional Rs.100 crores turnover.

The nominated person is also entitled for re-imbursement 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 Commissioner of CGST & C.Ex, Siliguri Commissionerate 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 15/02/2025.

Encl. Annexures as above.

(Dr. Jeetesh Nagori) Commissioner Siliguri CGST & C.Ex Commissionerate Siliguri