

OFFICE OF THE ASSISTANT COMMISSIONER/GSTO (AUDIT):
DEPARTMENT OF TRADE AND TAXES
GNCT OF DELHI I.P. ESTATE 12TH FLOOR,
VYAPAR BHAWAN NEW DELHI

F.No. T&T/Special Audit/Phase-3rd /2024-25/522/2181-2184

Dated: 5/12/24

To,

1. The Institute of Chartered Accountants of India,
ICAI Bhawan, Indraprastha Marg,
New Delhi-110002
2. The Institute of Cost Accountants of India,
CMA Bhawan, 3, Institutional Area,
Lodhi Road, New Delhi-110003

Subject: **Empanelment of Chartered Accountant and Cost Accountant firms for conducting Special Audit of GST registered/taxable persons under Section 66 of the Delhi Goods and Service Tax Act, 2017 and Section 58A Delhi Value Added Tax Act, 2004.**

Madam/Sir,

Provisions of Section 66 of Delhi Goods and Service Tax Act, 2017 and Section 58A Delhi Value Added Tax Act, 2004 provide for conducting of special audit of registered/taxable persons by practicing Chartered Accountant and Cost Accountants Firms. For this purpose, Commissioner, Trade & Taxes Department, Govt. of NCT of Delhi proposes to constitute a panel of experienced and practicing Chartered Accountant and Cost Accountant Firms that may be nominated for conducting Special Audit.

In this connection, please find enclosed herewith a Notice inviting "Expression of Interest" (EOI) from the interested and eligible practicing Chartered Accountant and Cost Accountants Firms. The EOI for inviting application for empanelment has been published on Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and the website of our Department i.e. www.dvat.gov.in. The EOI is to be submitted online on Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>. It is requested that wide circulation may be given to our members for responding. It is requested that adequate publicity by sending E-mail, SMS and publishing in your magazine etc. may also be undertaken.

The last date for submission of EOI on Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> is **26.12.2024 (Time 03.00 PM)**.

Encl. As above.

Yours faithfully,


(NARENDER KUMAR)
GSTO (Audit)

Request for Expression of Interest (EOI)

For

Empanelment of Chartered Accountant firms/Cost

Accountant firms for Special Audit under Delhi Goods and

Services Tax Act, 2017 (DGST Act, 2017) and Delhi Value

Added Tax Act, 2004 (DVAT Act, 2004)

Invited by:

Department of Trade and Taxes

Govt. of NCT of Delhi

Special Audit Branch,

Vyapar Bhawan, IP Estate,

New Delhi-110002

Department of Trade and Taxes, Govt. of NCT of Delhi

Vyapar Bhawan,

IP Estate, New Delhi-110002

Request for Expression of Interest (EOI) For Empanelment of Chartered Accountant firms/

Cost Accountant firms for Special Audit under Section 66 of the DGST Act, 2017 and

Section 58A of DVAT Act, 2004

Principal Commissioner, Trade and Taxes, Delhi, Department of Trade and Taxes, invites online Expression of Interest (EOI) for empanelment of Chartered Accountant and Cost Accountant firms for conducting Special Audit under Section 66 of DGST Act, 2017 and Section 58A DVAT Act, 2004, of person registered under the DGST Act, 2017 and DVAT Act, 2004.

EOI is to be submitted only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.

The EOI document can be downloaded from the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and the website of Department of Trade and Taxes www.dvat.gov.in (for reference). The last date of submission of EOI is **26.12.2024 at 3.00 PM**

**Assistant Commissioner, Department of Trade and Taxes
Government of NCT of Delhi**

Department of Trade and Taxes, Govt. of NCT of Delhi

Vyapar Bhawan, IP Estate, New Delhi-110002

Request for Expression of Interest (EOI) For Empanelment of Chartered Accountant firms/ Cost Accountant firms for Special Audit under Section 66 of the DGST Act, 2017 and Section 58A of DVAT Act, 2004

I. Expression of Interest (EOI)

Expression of Interest (EOI) is hereby invited for empanelment of Chartered Accountant firms, Cost Accountant firms for conducting Special Audit of accounts of registered taxpayers as envisaged under Section 66 of the DGST Act, 2017 and under Section 58A of DVAT Act, 2004.

EOI is to be submitted only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.

The EOI document can be downloaded from the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and the website of Department of Trade and Taxes www.dvat.gov.in (for reference). The last date of submission of EOI is (Date and Time).

Fact sheet:

Sl. No.	Particulars	Details
1	EOI document No.
2	EOI document availability	https://govtprocurement.delhi.gov.in and www.dvat.gov.in
3	Name and address for communication	Department of Trade and Taxes, Govt. of NCT of Delhi, Vyapar Bhawan, IP Estate, New Delhi-110002
3	EOI document publish date and available for download	03-12-2024 at 6:00 PM
4	EOI submission start date	03-12-2024 at 6:00 PM
5	Mode of submission	Online
6	Last date of submission of EOI	26-12-2024 at 3:00 PM
7	Pre-proposal meeting	10-12-2024 at 2:30 PM
8	EOI opening date	26-12-2024 at 4:00 PM

Note: If any due date happens to be a holiday, then the next working day will be the due date at the same time.

NOTICE FOR EXPRESSION OF INTEREST

Sub: Empanelment of Chartered Accountants/Chartered Accountant firms/Cost Accountants/ Cost Accountant firms for Audit of GST/VAT registered/ taxable persons

Attention of practicing Chartered Accountant firms and Cost Accountant firms, is invited to the provisions of Section 66 of the DGST Act, 2017 and under Section 58A of DVAT Act, 2004. The Department of Trade and Taxes Department proposes to constitute a panel of Chartered Accountant and Cost Accountants firms (Sole proprietorship and partnership) for conducting Special Audit of registered taxpayer under DGST/DVAT Act.

1. Eligibility

In order to be eligible for empanelment for the Special Audit, Chartered Accountants/ Cost Accountants firms (sole proprietorship or partnership) should mandatorily fulfil the following eligibility conditions:

- i. be a member of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India and should have valid full time Certificate of practice issued by the respective institutes.
- ii. possess experience of at least one (1) year of practice as Chartered Accountant/Cost Accountant on or before the date issuance of EOI.
- 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 A**).
- iv. not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1956 (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, DVAT Act, 2004 or the Central/Integrated/Delhi Goods and Service Tax Act, 2017/Delhi Value Added Tax Act, 2004. (Refer **Annexure B**).
- v. not be facing any investigation or enquiry by the Central Board of Indirect Taxes and Customs (CBIC) or Govt. of NCT of Delhi or any of its subordinate offices for any violations under the Service Tax Law or the Customs Act, 1962 or the Central Excise Act, 1944, DVAT Act, 2004 or the Central/Integrated/Delhi Goods and Service Tax Act, 2017/Delhi Value Added Tax, 2004. (Refer **Annexure C**).
- vi. location of office: - The location of the office of the applicant/partner/proprietor should be in National Capital Region of Delhi (NCR). (List of documents as evidence to be enclosed as per **Annexure D**).
- vii. details of authorized representative/signatory should be attached as per **Annexure E**.
- viii. the applicant Chartered Accountants/ Cost Accountants firms shall furnish an undertaking stating that they directly/indirectly, will not take up any engagement relating to advisory/consultancy/internal audit/statutory audit/tax audit etc., of the registered taxpayer having same PAN, allocated to them for Special Audit, during the audit and till the expiry of five (5) years from the date of submission of Audit Report or three (3) years after the expiry of empanelment with the Department of Trade and Taxes, whichever is later.

Further, the Auditor shall furnish an undertaking to the said effect as per **Annexure F**.

Note: The word "indirectly" here means that the applicant/partner of the applicant firm/the firm in which such applicant /partners of applicant firm/any immediate relative is associated directly/indirectly during its association with the firm or after retirement from the firm.

2. Selection procedure

- i. 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.
- ii. The detailed evaluation criteria would be as follows:
 - a. applicant's existence in years after its registration. (Kindly provide copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India in **Annexure G**):

Particulars	Marks
From 1-year up to 5 years	05 marks
More than 5 years but less than 10 years	07 marks
10 years or more	10 marks

[The above criteria carry maximum **10 Marks**].

- b. that the applicant(s) has/have average annual turnover in last three financial years. (Kindly provide copies of full Income tax returns and Financial Statements for the last 3 financial years starting from F.Y. 2021-22 to F.Y. 2023-24):

Particulars	Marks
10 Lakhs to 50 Lakhs	03 marks
More than 50 Lakhs up to 1 Crore	05 marks
More than 1 Crore up to 2 Crore	07 marks
More than 2 Crore	10 marks

[The above criteria carry maximum **10 Marks**]. (Kindly enclose the above as **Annexure H**).

- c. No. of Audit Assignments of Internal Audit of registered companies/ PSUs entities, except Bank Branch Audit/ Concurrent Audit, for which the audit has been conducted in financial years starting from 01.04.2021 to 31.10.2024. (Kindly provide copy of order of assignment or experience certificate of such Audits):

Particulars (No. of audits)	Marks
02 to 05	10 marks
05 to 10	14 marks
11 to 15	16 marks
16 to 20	18 marks
More than 20	20 marks

[The above criteria carry maximum **20 Marks**]. (Kindly enclose the above as **Annexure I**).

Note: Bank branch audit and concurrent audit will not be considered for marking under these criteria.

- d. Past experience of Audit Assignments of Forensic Audit and Special Audit under GST Act, VAT Act, Income Tax Act and Customs Act, for which the audit has been done in financial years starting from 01.04.2021 to 31.10.2024 authorized by concerned Government Department. (Kindly provide copy of order of assignment or experience certificate of such Audits):

Particulars (No. of audits)	Marks
02 to 05	10 marks
More than 05 up to 10	14 marks
More than 10 up to 15	16 marks
More than 15 up to 20	18 marks
More than 20	20 marks

[The above criteria carry maximum **20 Marks**]. (Kindly enclose the above as **Annexure J**).

- e. **Qualified Staff Strength:** Number of Chartered Accountants / Cost Accountants based out in National Capital Region and on the payroll of the firm or partners in the firm, having more than 1 year of experience, whether or not holding a certificate of practice:

Particulars (No. of CA/CMA)	Marks
02 to 05	10 marks
More than 05 up to 10	15 marks
More than 10 up to 15	20 marks
More than 15	25 marks

[The above criteria carry maximum **25 Marks**]. (Kindly enclose the above as **Annexure K (Part-I)**).

Details of Chartered Accountant/Cost Accountant must be submitted as per format of CV as per **Annexure K (Part II)**.

(Attachment: Bank Statement of last 6 months reflecting payment of salary/remuneration till the date of issuance of Bid to be enclosed).

- f. **Non-qualified/Semi-qualified staff strength:** Number of employees directly on the payroll of the applicant (subordinate staff/ audit assistants/ article assistants/ graduate/ trainee/CA finalist etc. with the knowledge in book-keeping and accountancy and are engaged in outdoor audit, are eligible as per this criterion only in respect of experience with the applicant). (Kindly provide details of staff engaged along with their names, educational qualifications, date of engagement, contact details etc.):

Particulars	Marks
Employee having experience less than 1 year	0.50 mark for each employee
Employee having experience more than 1 year up to 3 years	01 mark for each employee
Employee having experience more 3 years	1.5 mark for each employee

[The above criteria carry maximum **15 Marks**]. (Kindly enclose the above as **Annexure L**).

Attachment: Bank Statement of last 6 months reflecting payment of salary/remuneration till the date of publish of EOI to be enclosed).

- iii. The Department intends to empanel at least top 200 Auditors in this phase for Special Audit under GST and VAT both. Chartered Accountants/Cost Accountant firms' applicants, who have applied under previous EOI and willing to participate in for VAT audit too, can apply under this phase by only providing a letter of undertaking as per **Annexure M** for considering proposals for VAT audit too. However, terms and conditions of new EOI will be applicable on empanelled firms and firm is required to fulfill eligibility and selection criteria of new EOI to get empanelled for VAT audit. Based on the evaluation, the decision for further empanelment would be taken. However, the number of empanelled firms may vary as per requirement of the Department. The Department is at liberty to increase or decrease the number of firms empanelled for the purposes of Special Audit.
- iv. The minimum qualifying marks for firm, will be 40 marks based on the above-mentioned evaluation criteria.
- v. The Department may revise or relax the minimum marks criteria depending upon the requirement of the Department where sufficient number of firms do not get empanelled under this EOI.
- vi. In order to encourage smaller firms and new firms to participate, it is stipulated that at least 20% of the total number of firms empanelled (with minimum qualifying 25 marks) for the purposes of Special Audit shall fulfill the any of the following criteria:
 - i. **Sole proprietorships firms**
 - OR**
 - ii. **Applicant firms has been in existence for less than 5 years (Registered on or after 01.04.2019)**
- vii. Out of empanelled candidates, audit would be allotted to the firms/person as and when required by the Department at the sole discretion of the Department of Trade and Taxes, Delhi. Their performance would be monitored by examining the quality and findings of Audit Reports submitted by them. The Department may levy additional penalty on the empanelled applicant in case of quality lapses in the audit process or delayed submission of Audit Report(s) as per terms specified in this EOI/ EOI document.
- viii. The panel so made above shall be in force for a period of two years. However, in case of necessity, new person/firm can be added in or dropped from the panel of Special Auditors as and when required by the Department. The Department may allow a further extension for a period of up to two years or of lesser

period of the empanelment at the same terms and conditions specified in this EOI including the Fee Schedule.

- ix. Any change/ amendment in the relevant GST/VAT laws and regulations pertaining to the Special Audit shall, *mutatis mutandis* applies to the terms and conditions of this EOI, including the scope of work.

3. Allotment of audit and cancellation of empanelment

- i. Allotment of audit to any firm is purely an administrative decision of the Department and the Department is at full liberty to or not to allot audit to any firm during the period of empanelment.
- ii. 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 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.
 - f. If the Auditor associates with the firm as related entity during the tenure of empanelment.
 - g. If the Auditor after empanelment, ceases to be the member of the Institute of Chartered Accountants of India/Institute of Cost and Management Accountant of India.

4. Scope of Work

- i. The Special Audit shall be conducted by the Special Auditor under Section 66 of DGST Act, 2017 and Section 58A of DVAT Act, 2004. He shall examine and audit the records and books of accounts of the registered taxpayer.
- ii. He shall check and verify the compliance of the provisions of DGST Act, CGST Act, IGST Act and DVAT Act and Rules made there under by the registered taxpayer including the correct declaration of value of goods/services, availment of input tax credit as per eligibility and within prescribed limits, taxes paid, refund claimed etc. and detect tax evasion, if any, by the registered taxpayer.
- iii. He shall submit his report within the prescribed period as per the provisions of the Act. In case, the registered taxpayer 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.
- iv. Upon conclusion of the audit, the Auditor should present the findings in a report incorporating the broad points as captured in **Annexure O**.
- v. The Special Auditor is liable to assist the Department and its officials whenever called in respect of the Audit Reports/ findings submitted by such Special Auditor firm.

5. Duties and obligations

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 of 90 days.
- ii. The selected firm shall specify a nodal person for the Department through an intimation before the audit is allocated to the firm. Such person would be required to manage co-ordination with the Department and such same nodal person shall attend every meeting mandatorily. If there is any change in nodal person, firm is required to intimate Department.
- iii. The Auditor is required to visit the offices including branch office/head office of registered taxpayer to conduct the Audit and to call for and examine the required documents.
- iv. The Auditor, within the period specified by the Commissioner, Trade and Taxes, shall submit a report of such audit duly signed and certified by him incorporating contents specified in **Annexure O**. Duly authenticated copies of documents collected during audit 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 taxpayer whose audit is awarded by the Department in last 3 preceding financial years from the date of awarding Special Audit in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. and therefore should not be in conflict-of-interest position. This aspect would be verified while assigning a particular registered taxpayer for audit and the empanelled Auditor will submit an undertaking in this regard as per **Annexure N**.
- 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 taxpayer/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 taxpayer 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. Further, the Auditor shall make himself available for clarification/ advice of such appeals pending as and when required by the Department.
- ix. Responsibility for the audit shall be of the nominated CA/CWA by the Chartered Accountants / Cost Accountants firm. However, it does not prevent the Chartered Accountants / Cost Accountants firm from fulfilling its responsibility.
- x. The Auditor is expected to render all required assistance/advice by the Auditor during the first stage appeal, in case the registered taxpayer prefers to contest the findings of Special Audit. Such assistance should be provided even after the period of empanelment for Special Audit has expired.
- xi. The Auditor shall comply with the applicable auditing standards applicable to Special Audits.
- xii. The Audit Report submitted by the Auditor should bear UDIN and pages should be serially numbered and signed by the Auditor.

6. Schedule of Fees

- i. 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 fee payable is as indicated below:

Sl. No.	Aggregate Turnover (Rs.) in Delhi (For audit period)	Rate of Audit Fee (INR) (plus applicable GST)
1	Less than 50 Lakhs	25,000
2	50 Lakhs and more but less than 2 Crores	40,000
3	2 Crores and more but less than 5 Crores	50,000
4	5 Crores and more but less than 10 Crores	60,000
5	10 Crore and more but less than 50 Crore	1,00,000
5	50 Crore and more but less than 100 Crore	1,50,000
6	100 Crore and more but less than 300 Crore	2,00,000
7	300 Crore and more but less than 500 Crore	2,75,000
8	500 Crore and more but less than 1000 Crore	3,50,000
9	More than 1000 crore	4,00,000

- ii. No re-imbusement out-of-pocket expenses, conveyance expenses/ printing/ stationary etc shall be provided by the Department of Trade and Taxes. Further, the Auditor shall not be eligible for any travel allowance, daily allowance etc.
- iii. The payment of fee to the extent of 70% will be released on satisfactory conclusion of Special Audit and after issuance of information of findings upon Special Audit in Form GST ADT-04 to the registered taxpayer. Further, 30% shall be released on upon issuance of DRC-05 or DRC-07 or to the auditee/ registered taxpayer against statutory liabilities towards tax, interest etc., determined on the basis of Special Audit Report, if any. Physical copy of the Audit Report along with records or documents examined during audit must be submitted to the department. Further, soft copy of the same must be submitted in pdf format.

- iv. In case Chartered Accountant/Cost Accountant firm is not able to submit Audit Report or Audit Report is not possible for any reason i.e., Dissolution of Registered taxpayer or death of taxpayer or order of Court etc., then a fixed fee amounting to Rs. 20,000 will be awarded.
- v. Further, in case of allotment of audit for same taxpayer to the same Auditor for subsequent period(s) as well, irrespective of the fact that the Audit Report for current period has been submitted by such Auditor or not, then the fee for such subsequent period shall be 25% (*per financial year for which audit has been allotted*) of the rate of audit as per the schedule of fee given above or Rs. 25,000, whichever is higher.

7. Penalty

- i. The Department may deduct penalty where there is delay submission of Audit Report as per the agreed timelines, of up to 5%, where delay in submission of Audit Report is less than 15 days and 10% where delay in submission of Audit Report is 15 days or more.
- ii. The Department may also deduct up to 80% of the audit fee payable where there are significant lapses or issues on part of the audit firm or Audit Report or as regards to audit quality or late submission of the Audit Report beyond period stated in (i) above, etc., identified upon quality review / peer review / Audit Report review undertaken by the Department or by officials of the Department.

8. General

- i. It is the sole discretion of the Department of Trade and Taxes, Delhi, to select or not select any of the Chartered Accountants/ Cost Accountants firms for the panel for conducting the Special Audit or to allot or not allot any audit to empanelled Auditors.
- ii. This office reserves the right to remove name of any of the Chartered Accountants/Cost Accountants firms 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.
- iv. All the qualified firms shall be on the waiting list panel for the tenure of EOI.

9. Last Date and Time for Submission and Opening of the EOI

- i. The EOI shall be received only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and would be opened as per the schedule mentioned in the EOI (Fact sheet).
- ii. If any due date in the Fact sheet happens to be a holiday, then the next working day will be the due date at the same time.
- iii. Department of Trade and Taxes 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.

10. Submission of EOI

- i. EOI shall be submitted online only at Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.
- ii. The applicant has to follow the Instructions as available at <https://govtprocurement.delhi.gov.in> in the "Bidders Manual Kit" option.
- iii. The applicant has to upload duly filled and signed **Annexure 1** as well as all the self-certified documents as listed in **Annexure 1**.
- iv. The applicant has to upload the duly filled and signed Proforma in **Annexure 2**.
- v. The intending Applicants are advised to visit Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> regularly till closing date of submission of EOI for any corrigendum/addendum/amendments.
- vi. There is no cost of the EOI document.
- vii. The pre-proposal meeting date/time, EOI submission start date/time, EOI submission end date/time and the EOI opening date/time will be as per as the Fact sheet. List of the empanelled applicants will be uploaded on the website of Department of Trade and Taxes, GNCTD as well as on the Government of NCT of Delhi e-procurement Portal.

11. Pre-proposal Meeting

The pre-proposal meeting will be held by the Trade and Taxes Department on 10.12.2024 at (2.30 PM) in the Conference Hall, 13th Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002 for resolution of any issue, clarifications etc.

Annexure 1

CHECKLIST OF DOCUMENTS TO BE SCANNED and UPLOADED ALONG WITH "EOI" ON E-PORTAL

Details of Firm

Sl. No.	Item Description	Yes/No	Page		Remarks
			From	To	
1.	Annexure 2				
2.	Copy of PAN				
3.	Copy of address proof				
4.	Copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India				
5.	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				
6.	Annexure A [Refer 1 (iii)]				
7.	Annexure B [Refer 1 (iv)]				
8.	Annexure C [Refer 1 (v)]				
9.	Annexure D [Refer 1 (vi)]				
10.	Annexure E [Refer 1 (vii)]				
11.	Annexure F [Refer 1 (viii)]				
12.	Annexure G [Refer 2 (ii) (a)]				
13.	Annexure H [Refer 2 (ii) (b)]				

14.	Annexure I [Refer 2 (ii) (c)]				
15.	Annexure J [Refer 2 (ii) (d)]				
16.	Annexure K-Part I Annexure K-Part II [Refer 2 (ii) (e)]				
17.	Annexure L [Refer 2 (ii) (e)]				
18.	Annexure M [Refer 2 (iii)]				
19.	Annexure N [Refer 5 (v)]				
20.	Any other relevant document				

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 2

To

Principal Commissioner,

Trade and Taxes, Delhi

Department of Trade and Taxes

Sir,

This is in regard to the request for EOI for empanelment of Chartered Accountant firms/ Cost Accountant firms for Special Audit under DGST Act, 2017 and DVAT Act, 2004.

And for the same, we are hereby submitting our proforma for application for empanelment as Special Auditor in Department of Trade and Taxes, Govt. of NCT of Delhi as under:

Sl. No.	Information/Details sought	Details
1.	Name of the Person/ Firm.	
2.	Address of the person/ firm in Delhi/ NCR. In case of multiple locations please provide details of all the locations.	
3.	Contact details: i. Mobile number ii. Alternate mobile number iii. E-mail ID	
4.	Address for correspondence	
5.	Total No. of Partners in the firm/ LLP	
6.	PAN – Permanent Account Number	
7.	GSTIN of the Firm/ Individual in the State of Delhi (if applicable)	

8.	Total No. of Chartered Accountants based in NCR under employment of firm		
9.	Total No. of Cost Accountants based in NCR under employment of firm		
10.	In case of sole proprietors, Membership No. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India along with date of becoming member of the institute	Membership No.	
		Date of membership	
11.	In case of firm, Firm Registration Number. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India	Membership No.	
		Date of membership	
12.	Average annual turnover in last three financial years		
13.	Annual turnover details in the past three financial years	F.Y. 2021-22	
		F.Y. 2022-23	
		F.Y. 2023-24	
14.	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, the Northern India Regional Council of Chartered Accountants of India, and the Northern India Regional Council of Institute of Cost Accountants of India /CBIC/ or with any department/undertaking of Government of India/State Government/UT administration against firm applicant/proprietor/partner/employee of the firm (Give details)		

Further, I (*Name of the authorized Person*) hereby declare that the information given above and in the enclosed documents is true to the best of my knowledge and belief and nothing has been concealed therein. I understand that if the information given by me is proved false/not true, I will have to face the punishment as per the law.

Signature

Name

FRN No.

Date:

Place:

Annexure A

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not indulged in any unethical professional practice or professional misconduct including moral turpitude and also confirm that the firm or any of its employee will not indulge in any unethical professional practice or professional misconduct including moral turpitude.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure B

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not been found guilty of any professional misconduct under the Cost and Works Accountant Act, 1956 (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, DVAT Act, 2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure C

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not faced any investigation or enquiry by the Central Board of Indirect Taxes and Customs (CBIC) or Govt. of NCT of Delhi or any of its subordinate offices for any violations under the Service Tax Law or the Customs Act, 1962 or the Central Excise Act, 1944, DVAT Act, 2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017 or by any state or Central Government or its agencies or subordinate officers.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure D

Below is the list of documents as proof of address:

1. **Valid GSTIN**
2. **Valid PAN**
3. **EPF/ ESI/ Labour or equivalent registration certificate**

Annexure E

Details of Authorized Representative/Signatory submitting the bid

Sl. No.	Item Description	Yes/ No	Remarks
(1)	(2)	(3)	(4)
1.	Name		
2.	Address		
3.	Mobile Number		
4.	E-mail ID		
5.	Pan Card Number		
6.	Aadhar Number		
7.	Authorization letter of firm on the letterhead		

Note: Kindly attach copy with filled Annexure.

Annexure F

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s directly/indirectly, will not take up any engagement relating to advisory/consultancy/internal audit/statutory audit/tax audit etc., of the units allocated to them for Special Audit, during the audit and till the expiry of five (5) years from the date of submission of Audit Report or three (3) years after the expiry of empanelment with the Department of Trade and Taxes, whichever is later.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

FRN:

Date:

Place:

Annexure I

Details of CA Firm's Experience in Internal Audit

Sl. No.	Name of the organization	Nature of Assignments (Please specify the work involved)	Year of Audit under consideration	Start Date of Audit	End Date of Audit	Work Order Date	Copy of Audit Report
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
4.							

Note:

- (i) Attach copy of column no. 7 i.e., Work Order.
- (ii) Attach copy of column no. 8 i.e., Audit Report.

Annexure J

Details of CA Firm's Experience in Forensic Audit and Special Audit

Sl. No.	Name of the organization	Nature of Assignments (Please specify the work involved)	Year of Audit under consideration	Start Date of Audit	End Date of Audit	Work Order Date	Copy of Audit Report
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
4.							

Note:

- (i) Attach copy of column no. 7 i.e., Work Order.
- (ii) Attach copy of column no. 8 i.e., Audit Report.

Annexure K

Part-I

<<On the Letterhead of the Firm/ Applicant>>

Details of qualified Chartered Accountant/Cost Accountant

Sl. No.	Name of Staff engaged	Educational qualification (CA/ CWA)	Membership No.	Year of passing	Date of joining of firm	Location of CA/CWA	Mobile No.	E-mail ID
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Note:

- (i) Bank Statement of last 6 months reflecting payment of salary/remuneration till the date of issuance of Bid to be enclosed.
- (ii) CVs of the qualified Chartered Accountant/Cost Accountant must be attached as per format as per **Annexure K-Part II**.

Annexure K

Part-II

Format for CV of Chartered Accountant/Cost Accountant

1.	Name		<p style="text-align: center;">Photograph</p> <div style="border: 1px solid black; width: 100%; height: 100%;"></div>	
2.	Designation			
3.	Date of Birth			
4.	Nationality and Location			
5.	Total Experience			
6.	Current Partner/Employer			
7.	Educational Qualifications	Degree	Stream	College/ University Period (From /To)
8.	Details of CA Qualification	Particulars		Year
		CA Foundation (or equivalent)		
		CA Intermediate (or equivalent)		
		CA Final		
		Details of articleship firm		

Expression of Interest (EOI) For Empanelment of Chartered Accountant and Cost Accountant firms for Special Audit

		(Name and location etc.)			
		Period of articleship	From:	To:	
Details of Cost Accountant Qualification	Particulars	Year			
	CWA Foundation (or equivalent)				
	CWA Intermediate (or equivalent)				
	CWA Final				
	Details of Training (Name of Company/ Firm and location etc.)				
	Period of training	From:	To:		
9.	Language	Language	Reading	Writing	Speaking
		English			
		Hindi			
10.	Employment Record	Employer	Designation	From	To
11	Relevant Skills:				
12	Work (s) Undertaken that best illustrates capability to handle the Tasks Assigned (The below table may be duplicated to demonstrate experience of multiple assignments)				
	Name of Assignment (s)				

	Year	
	Audit firm name and details	
	Employer	
	Audit engagement features	
	Activities Performed	
	Other Details (if any)	
13	Certification	
	I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if empanelled or subsequent disbarment (As applicable).	
14	Signature	
15	Date	
16	Contact Details	
	Email:	
	Mobile Number:	

Annexure L

<<On the Letterhead of the Firm/ Applicant>>

Details of Non-qualified/Semi-Staff

Sl. No.	Name of Staff engaged	Educational qualification	Date of Joining the Firm	Whether based in Delhi (Yes/No)	Contact details
(1)	(2)	(3)	(4)	(5)	(6)

(Attachment: Bank Statement of last 6 months reflecting payment of salary/remuneration till the date of issuance of Bid to be enclosed).

Annexure M

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We M/s am/are aware of eligibility and selection criteria and terms and conditions and other **penalty** provisions as per new EOI and the same will be applicable to us. In this regard, I/We M/s request you to consider our application under previous EOI as valid application to conduct VAT and GST Special Audit as per terms and conditions in this present EOI.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure N

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade and Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We M/s declare and confirm that I/We have not represented or advised M/s(Name of registered taxpayer allotted for Special Audit) in any manner in last 3 preceding financial years from the date of awarding Special Audit in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. and therefore are not in conflict-of-interest position and Mr..... (Chartered Accountant) is hereby appointed for conducting Special Audit of M/s(Name of registered taxpayer allotted for Special Audit).

Further, I/We appoint Mr. as nodal person and he will be responsible for co-ordination between Department and firm and we are aware and aware that audit must be completed and Audit Report to be submitted within 90 days from the date of allotment of unit for Special Audit.

(Note: Proforma for the above declaration may be updated by the Department).

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure O

Audit Report – Illustrative Contents

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. It shall incorporate following broad pointers:

- Introduction and brief: The same would mention the background of the Auditor, their responsibility, details of audit plan, methodology, working papers, site visits, meetings, and conferences with employees/ Key managerial personnel/ Those Charged with Governance of the auditee etc.
- Details and background of auditee. The same may include the following details of registered taxpayers.
 - Type of business entity (LLP/ Company/ Sole Proprietor/ Body Corporate etc),
 - Nature of taxpayer's industry,
 - Area of business operations,
 - Primary revenue resources,
 - Nature and classification of outward supplies by HSN/SAC codes and GST rates,
 - Major inward supplies,
 - Principal place of business along with additional place of business i.e. warehouses and others,
 - List of premises in other states from where business is being operated,
 - PAN India turnover and state wise taxable and non-taxable turnover,
 - Current pending proceedings before judicial and quasi-judicial, administrative authorities etc.
- Note on audit evidence: Materials, documents, statements, information and other relied upon documents, quality of audit evidence, type of audit evidence collected (primary/ secondary/ management representations).
- Audit limitations.
- Responsibilities of the auditee's management and comment on the extent of support and co-ordination provided during the audit.
- Self-explanatory findings/ opinions/ observations of the audit – factual/ legal/ procedural deficiencies/ lapses, Comments on the severity of the observations.
- The detailed reasons or basis or relevant legal provisions and factual positions clearly elaborated in the report.
- Summary of tax dues/ short payment under each act DGST, CGST, IGST, UTGST and Cess. The summary of dues shall be presented as under:

Expression of Interest (EOI) For Empanelment of Chartered Accountant and Cost Accountant firms for Special Audit

Particulars	Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	Total
Amount of Tax					
Interest					
Any other amount					
Total					

And

Summary of tax dues/ short payment under VAT shall be presented as under:

Particulars	VAT (Amount)
Amount of Tax	
Interest	
Any other amount	
Total	

- Appendix/ attached statements which are relevant for the audit purposes.
- The report bearing UDIN should be serially page numbered and signed by the Auditor.