



OFFICE OF THE COMMISSIONER OF SERVICE TAX AUDIT-II, DELHI, CENTRAL REVENUE
BHAWAN PLOT NO. 36 & 37, SECTOR-32, OPPOSITE MEDANTA MEDICITY GURGAON- 122002

C.NO. II-31(ST.AUDIT) SPL.AUDIT/233/215/2729/2115 DATED 18.9.15
18/9/15

NOTICE FOR EXPRESSION OF INTEREST

SUB:- Empanelment of CA/ICWA for Audit of Service Tax Assesseees

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of Section 72A of the Finance Act, 1994. The Service Tax Audit-II Delhi Commissionerate, proposes to prepare a panel of Chartered Accountants and Cost Accountants so as to nominate them to conduct special Audit of accounts of Service Tax assesses as envisaged under the said section.

2. Eligibility: - In order to be eligible to be nominated for the said audit, a Person/Firm should fulfill the following conditions. The applicant firm/person should:

- i. be a member the Institute of Chartered Accountants of India and 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 3 years of practice in the field of Service Tax 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 the past five year or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act, 1944:
- iv. not be facing any investigation or enquiry by the CBEC or any of its subordinate offices for any violations under the Finance Act, 1994 or the Customs Act, 1962 or the Central Excise Act, 1944.

3. **Selection procedure:-** The selection will be as follows:

i. All the applications received up to the last date shall be scrutinized by a Committee to be 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 Service Tax 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/persons and when required by the department, Their performance would be monitored by examining the audit report 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 may be added to 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 Service Tax, Audit- II, Delhi.

ii. The Auditor may be required to visit the offices including branch office/field office of Service Tax Assesses to conduct the Audit. He would be issued the requisite authorization by the office of Service Tax Audit-II 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 shall, within the period specified by the Commissioner of Service Tax, Audit –II, Delhi 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/non levy/short payment/non payment of service tax, 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 area like maintenance of accounts, auditing, tax consultancy, or any other consultancy the assessee during the last 5 years. The nominated person/firm who has been assigned the special audit shall submit an undertaking to this effect before accepting the assignment of special audit.

vi. The empanelled Chartered Accountants or that the Cost Accountants shall submit an undertaking at the time of assignment of the special audit that they would not take up the Statutory Audit or give consultancy to the assessee whose special audit has been assigned to them.

(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. The Auditor will associate suitable experienced junior staff in Service Tax 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, Service Tax Audit-II Delhi, Room No. 211, Central Revenue Bhawan Plot No.36 & 37, Sector-32, Opposite Medan a Medi City Gurgaon-122002.

6. **Schedule of Fees:** The Chartered Accountants/Cost Accounts and so nominated are entitled to a fees depending upon the size of the unit under special audit. As per the present guidelines of CBEC, the amount of such fee payable is mentioned below:

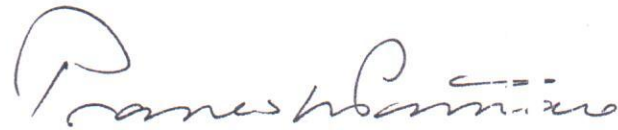
SL.NO.	Service Tax paid by the Unit during the 2014-2015	Fee Amount
(i)	Up to Rs. 10 Crore	Rs.15,000/-
(ii)	Rs.10 crore to Rs.100 Crore	Rs. 25,000/-
(iii)	Rs. 100 Crore to Rs. 200 Crore	Rs. 35,000/-
(iv)	Rs. 200 Crore and above	Rs. 50,000/-

The nominated person is also entitled for re-imbusement of travelling expenses as per the instruction in force. The Chartered Accountants/Cost Accountants shall submit the bill within one month from the date of submission of audit report.

7. General :

- i. It is the sole discretion of the Commissioner, Service Tax Audit-II, Delhi to assign the special audit to any of the Chartered Accountants/Cost Accountants empanelled for conducting the Special Audit.
- ii. The Commissioner reserves the right to remove name of any of the Chartered Accountants/Cost Accountants from the panel so made, after making enquires as deemed fit by him. His decision would be final and binding on all concerned.

The Last date of receipt of the application is 05/10/2015.


 (PRANESH PATHAK) 1/9/15
 COMMISSIONER

Copy forward to:-

1. Superintendent (Hqrs.) for displaying on notice boards of S.Tax Audit-II, Delhi, S. Tax Delhi-IV, Central Excise Delhi-I and Central Excise Delhi-II, Gurgaon.
2. Webmaster for displaying on CBEC website.
3. Guard file.

Asst. Commissioner (Admn)
 Service Tax Audit-II Delhi

**PROFORMA OF APPLICATION FOR EMPANELMENT AS SPECIAL
AUDITOR IN SERVICE TAX AUDIT-II DELHI COMMISSIONERATE**

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. Membership number of the Institute of Cost Accountant of India/institute Chartered accountant of India along with the date of becoming the member of the Institute.
4. Date of Birth case of individual and Date of Incorporation in case of firm.
5. Address for correspondence including Contact Number/Mobile No. and E-mail address.
6. Educational qualification of the member, who would be empanelled for this assignment.
7. Experience in handling Service Tax issues in the past 3year. Please give write up.
8. Details of articles with respect to service Tax matter published in journals/newspaper etc.
9. Gross receipts from professional practice during 2014-2015.
10. An undertaking in respect of condition no. III and IV of the eligibility conditions mentioned under Para 2 of the notice for expression of interest.

Verification

I.....Proprietor/partner of M/s.....

do hereby declare that above mentioned information is true and correct to the best of my knowledge and belief.

(Signature)