



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002

F.No. Addl.CIT(HQ.)(Coord.)/142(2A)/2022-23/

Dated: 19.05.2022

NOTIFICATION FOR APPLICATION

Income Tax Department, Delhi invites applications from qualified CA Entities/Firms/LLPs for empanelment for the purpose of carrying out Special Audit u/s 142(2A) of the I.T. Act 1961. The empanelment shall be w.e.f. 01.04.2022 & till 31.03.2025.

The criteria laid down for empanelment is as under:

1. The total turnover/gross receipts from the profession of CA Entities/Firms/LLPs should be at least Rs. 1 crore in each of the preceding five financial years, the last financial year being FY 2020-21, relevant to AY 2021-22.
2. During the last three financial years i.e. starting from FY 2018-19 (AY 2019-20), the CA Entities/Firms/LLPs must have audited at least five different companies having turnover of at least Rs. 100 Crore.
3. The Staff strength of the CA Entities/Firms/LLPs should be at least 20, which should include a minimum of 5 Chartered Accountants.
4. CA Entities/Firms/LLPs or members thereof should not have been found guilty by any Court of Law.
5. The CA Entities/Firms/LLPs or members thereof should not have indulged in any professional misconduct nor should have faced any complaint u/s 21 of the Chartered Accountants Act, 1949 for irregularity in audit before the Institute of Chartered Accountants.
6. The experience of the CA Entities/Firms/LLPs should be for a minimum period of 5 years as on 31.03.2021.

The applications received in this office shall be examined by a Screening Committee and the decision of the Department as regards the empanelment of CA Entities/Firms/LLPs on the panel will be final and binding.

The CA entities/Firm/LLPs that fulfil the above criteria may submit their applications specifying the fulfilment of conditions from (1) to (6) as stated above along with documentary evidences (duly certified along with notarised affidavit) to the office of the DCIT(Hqrs)(Coord-1), New Delhi in Room No. 361, 3rd Floor, Central Revenue Building, IP Estate, New Delhi – 110002 or on E-mail id delhi.dcit.hq.coord1@incometax.gov.in. Applications without any supporting documentary evidences will not be considered for empanelment. The application form can be downloaded from the website: incometaxdelhi.org.

All CA Entities/Firms/LLPs already empanelled by this office for the period 01.04.2022 to 31.03.2025 need not submit fresh application.

All eligible CA Entities/Firms/LLPs may submit applications for empanelment of qualified CA Entities/Firms/LLPs for the purpose of carrying out Special Audit u/s 142(2A) of the I.T. Act 1961 from 20.05.2022 to 03.06.2022.

(Saurabh Kumar Sharma)

DCIT (Hqrs.)(Coord-1), Delhi

For Principal Chief Commissioner of Income Tax(CCA), Delhi

APPLICATION FOR EMPANELMENT OF CA ENTITY/FIRMS/LLP FOR SPECIAL AUDIT U/S 142(2A) OF INCOME TAX ACT, 1961

1	NAME OF THE FIRM	
2	ICAI REGISTRATION NO. OF THE FIRM	
3	PRESENT STATUS	
4	PAN: WARD, CIRCLE	
5	COMPLETE ADDRESS OF THE OFFICE TEL. NO., FAX NO. & EMAIL ID	
6	DATE SINCE WHEN THE FIRM HAS AN FCA	
7	DATE OF ESTABLISHMENT OF FIRM/LLP	
8	NAME & COMPLETE ADDRESS, TEL.NO. & EMAIL ID OF THE CA INCHARGE OF THE H.O.	
9	DETAILS OF THE FULL TIME PARTNER'S(SEPARATE SHEET INDICATING QUALIFICATIONS & EXPERIENCE)	
10	DETAILS OF THE PART TIME PARTNERS OF THE FIRM LIKE NAME, PHONE NO., MAIL ID, ADDRESS & REGISTRATION NO.	
11	DETAILS OF THE CA EMPLOYEES LIKE NAME & PHONE NO.	
12	NO. OF AUDIT STAFF EMPLOYED FULL TIME WITH THE FIRM (A) ARTICLES/AUDIT CLERKS (NAME & PHONE NO.) (B) OTHER AUDIT STAFF (NAME & PHONE NO.)	
13	DETAILS OF DIRECTORSHIP HELD BY THE PARTNERS	
14	TURNOVER OF CA FIRM/ENTITY/LLP: AY 2017-18 AY 2018-19 AY 2019-20 AY 2020-21 AY 2021-22	WITH DOCUMENTARY EVIDENCE (LIKE ITR, AUDIT REPORT AND ANY OTHER SUCH DOCUMENT)
15	DETAILS OF AUDIT UNDERTAKEN: AY 2019-20 AY 2020-21 AY 2021-22	DETAILS OF EACH SUCH ENTITY ALONGWITH DOCUMENTARY EVIDENCE ESTABLISHING TURNOVER OF EACH SUCH ENTITY (LIKE ITR, AUDIT REPORT AND ANY OTHER SUCH DOCUMENT)
16	DETAIL OF ALL SPECIAL AUDIT U/S 142(2A) OF IT ACT, 1961 UNDERTAKEN BY THE CA ENTITY/FIRM/LLP	
17	IS CA FIRM/ENTITY/LLP INDULGED IN ANY PROFESSIONAL MISCONDUCT OR HAVE FACED ANY COMPLAINT U/S 21 OF THE CHARTERED ACCOUNTANTS ACT,1949 FOR IRREGULARITIES IN AUDIT BEFORE THE ICAI.	
18	WHETHER THE FIRM OR PARTNERS OF THE FIRM IN DISCHARGE OF HIS/HER WORK HAS BEEN FOUND GUILTY UNDER IT ACT OR HELD GUILTY UNDER ANY OTHER COURT OF LAW	

UNDERTAKING

WE THE FOLLOWING PARTNERS OF CAFIRM/ENTITY/LLP HERBY JOINTLY AND SEVERALLY VERIFY AND DECLARE

1. THAT THE PARTICULARS GIVEN ABOVE ARE CORRECT AND FURTHER RECOGNISED THAT IF ANY OF THE STATEMENT MADE THEREIN FOR THE INFORMATION SO FURNISHED IN THE APPLICATION FORM IS NOT CORRECT OR FALSE INFORMATION OR SUPPRESSION OF MATERIAL INFORMATION, WILL NOT ONLY DISQUALIFY THE FIRM FROM ALLOTTMENT BUT ALSO MAKE A LIABLE FOR DISCIPLINARY ACTION UNDER THE CA ACT, 1949 AND REGULATIONS FRAMED THERE UNDER.
2. THAT INDIVIDUALLY WE ARE NOT ENGAGED IN PRACTICE OTHERWISE OR IN ANY OTHER ACTIVITY WHICH WOULD BE DEEMED TO BE IN PRACTICE UNDER SECTION 2(2) OF THE CA ACT, 1949.

(PARTNERS)