



भारत सरकार / Government of India

प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम क्षेत्र
Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim Region
आयकर भवन, पी-7, चौरंगीस्क्वायर, कोलकाता - 700 069.

Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700 069

Tele Fax : 033-2213-6678

Email: Kolkata.addlcit.hq.tech.pccit@incometax.gov.in

F. No: Pr.CCIT/WBS/TECH/DCIT/21/Valuer/Pt-2/2023-24/

Date: 28.03.2024

NOTICE

The Income-tax Department, (West Bengal & Sikkim), Kolkata invites applications from Cost Accountants for empanelment u/s 142(2A) of the Income Tax Act, 1961 for the period beginning from 01/05/2024 to 31/03/2026.

A. Minimum Eligibility Criteria for empanelment are laid down as under:

(1) The applicant should be a reputed partnership firm or a proprietary concern or a Limited Liability Partnership (LLP), having its office in the area(s) falling within the territorial jurisdiction of Principal Chief Commissioner of Income Tax, West Bengal & Sikkim, and, primarily engaged in the profession of cost accountancy and cost auditing having a staff/Article strength of at least 3 (other than Cost Accountants), and minimum of 2 Cost Accountants working continuously with the applicant for at least last one year (including partners/proprietor) as on 31/03/2024;

(2) The applicant should be having at least one office located in the territorial jurisdiction of Pr. Chief Commissioner of Income tax, WB & Sikkim;

(3) The applicant should have filed returns of income regularly up to AY 2023-24 and the gross professional receipts of the applicant exclusively from professional services like Cost Consultancy/Cost audits/Internal Audits/ Accountancy exclusively declared therein should not be less than Rs.15 lakhs in at least two out of the last five preceding financial years i.e. from FY 2018-19 to FY 2022-23;

(4) The applicant should have Cost Accountancy / Cost auditing/Internal audit/ Insolvency Professional experience of a minimum period of 5 years as on 31.03.2024;

(5) The applicant should have audited Cost Records of at least one business entity having turnover of Rs. 50 Cr or more in at least 2 out of last 5 financial years (i.e. from FY 2018-19 to F.Y.2022-23);

(6) No prosecution should have been pending/charged under Chapter XXII of the Income tax Act, 1961 or under any other statute against the firm or its partners or against the proprietary concern, as the case may be;

(7) The applicant should not be facing any investigation/inquiry for tax evasion or for any other crime on the date of making the application;

(8) The applicant should not have been charged with having indulged in any professional misconduct and no complaint u/s 21 of the Cost and Work Accountants Act, 1959 for any irregularity should have been filed against the applicant by the Income Tax Department;

B. Terms and conditions:

(1) Remuneration including expenses of and incidental to any special inventory valuation shall be decided on a case-to-case basis in accordance with rule 14B of the Income Tax Rules, 1962, and shall be paid by the Central Government/Income Tax Department.

(2) The empanelment of Cost Accountants shall be made at the discretion of the Income Tax Department, and the decisions made shall be final. Apart from the above mentioned minimum eligibility criteria, the Department reserves the right to consider other relevant factors/inputs/feedback/etc. while finalizing the list of empanelment of Cost Accountants. Application should be submitted in the format given in the notice. Any application which is not in the format and without supporting documents will not be entertained.

(3) The applicant with regard to the fulfilment of requirements stated at clause (6), (7) and (8) of minimum eligibility criteria, shall furnish an affidavit on non-judicial stamp paper of minimum value duly notarized by the notary public.

C. Instructions for submission of applications:

Cost Accountant firms/proprietary concerns fulfilling the above criteria shall submit duly signed application form with complete address, contact number, e-mail ID along-with an original affidavit and other enclosures as mentioned above to the office of the Assistant CIT (HQ)(Technical), 1st Floor, Aaykar Bhavan, P-7, Chowringhee Square, Kolkata-700 069. The form shall be signed by the proprietor in the case of sole proprietary concern or by all the partners in case of a firm/LLP along-with their seal and membership number.

D. The notice along-with online application form is available on official website of Income Tax Department, Kolkata website: <https://www.incometaxkolkata.gov.in>.

Last date for submission of application is 5:00 PM on 15/04/2024. The duly completed applications received between the date of publication of this notice till the due date i.e. 15/04/2024 will only be considered.

**(Vikas Choudhary, IRS)
Joint Commissioner of Income-tax
Hqrs. (Technical), Kolkata
For Pr. CCIT, West Bengal & Sikkim**

PROFORMA FOR APPLICATION

1. Name & Address of the applicant:

2. Office address:

(Enclose the supporting proof of address & mark it as Annexure A)

3. PAN of the applicant:

4. Details of the AO of the applicant:

5. Phone no & Fax no of the applicant:

6. Website address and email id of the applicant:

7. Details of the Partners/proprietor of the applicant:

Sl. No.	Name of the partner/proprietor	PAN	Details of AO	Membership No.	Phone No.& email id

8. Total No. of Staff and Cost Accountants working continuously for at least one year:

i.	No. of staffs as on 31.03.2024: ✓	(Enclose the evidence/list and mark it as Annexure B)
ii.	No. of Cost Accountants as on 31.03.2024:	

9. Address of office located in Kolkata Region:

Evidence in support of above address	Enclose & mark as Annexure C
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10. Minimum experience, empanelment with other Government Departments and details about outstanding work and suitability:

(a) No of years of cost accountancy /cost auditing/internal audit / Insolvency Professional experience as on 31.03.2024 along with evidence	No. of years. Enclose evidence and mark it as Annexure-D
b) Is the applicant empanelled with any other Govt. agency?	Yes/ No If yes then specify details on separate sheet and enclose.

(c) Please indicate any outstanding work done earlier as an empanelled Cost Accountant for the Income Tax Department:

Years in which empanelled as an Cost Accountant	Outstanding work done

d) Please indicate (in not more than 500 words) your suitability to be empanelled as a Cost Accountant on separate sheet.

11. Details with evidences of having audited cost records of at least one business entity having turnover of Rs. 50 Cr or more in at least 2 out of last 5 financial years (Enclose evidence and mark it as **Annexure-E**)

12. Details of returns of income and gross professional receipts of the applicant

Has the applicant filed returns of income regularly up to A Y 2023- 24	Yes/ No

If yes then, the details of filing of return in the last 5 years

Assessment Year	Date of Filing	Returned Income
AY 2019-20		
AY 2020-21		
AY 2021-22		
AY 2022-23		
AY 2023-24		

The amount of gross professional receipts from cost accountancy / cost auditing/internal audit/ Insolvency Professional exclusively in the last 5 years along with evidences to be marked as **Annexure F.**

FY	Gross professional receipts			Total
	From Cost accountancy	From Cost auditing	Other than Cost accountancy and auditing	
2018-19				
2019-20				
2020-21				
2021-22				
2022-23				

13. The applicant with regard to the fulfilment of requirements stated at Declaration to be enclosed by the applicant and marked as **Annexure-G** in respect of fulfilment of clauses (6) (7) & (8) of **Para A**, Minimum Eligibility Criteria of this notice.

On behalf of the applicant _____ (name of the applicant), I, _____ (name of the proprietor/ partner), in the capacity of partner/ proprietor, am authorized to certify that all the above mentioned particulars are true and correct.

Seal of the Applicant

Date:

Name and signature of the authorized person

Designation of such person:

CHECKLIST

The applicants are advised to ensure that the application to be submitted should be duly filled in along with the following details. Incomplete and incorrectly filled in applications are liable for rejection:

- Main application on applicant's letter head.
- Duly filled in Proforma for application.
- Annexure A – As a proof of the address of the Office of Cost Accountancy Firm/entity as located in the West Bengal & Sikkim Region.
- Annexure B- Evidencing the No. of staff/Article/Cost Accountants working continuously for at least last one year.
- Annexure C- Evidencing address of office located in Kolkata.
- Annexure D – as a proof of /supporting claim of years of experience.
- Annexure E – as a proof of/supporting claim of auditing of cost records done in respect of at least one business entity having turnover of Rs. 50 Crore or more in at least 2 out of last 5 financial years.
- Annexure F – as a proof of/supporting claim of gross professional receipts of the applicant from professional services like Cost Consultancy/Cost Audits/Internal Audits/accountancy exclusively declared therein should be at least 15 lakhs or more in at least 2 of the last 5 years (i.e. from F.Y. 2018-19 to F.Y. 2022-23).
- Annexure G --- Self declaration in respect of fulfilment of clause (6), (7) and (8) of Part A.
- All pages are to be duly signed and sealed.