



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
UP(East)
PRATYAKSH KAR BHAWAN
57, RAM TIRATH MARG, LUCKNOW- 226 001
Email: lucknow.pccit@incometax.gov.in

C.No.Pr.CCIT/Lko/Tech/142(2A)/2018-19/

Dated: 15.02.2022

NOTICE

The Income Tax Department, Lucknow invites application from qualified Chartered Accountants/~~f~~irms/LLPs/Companies (within the meaning of the Chartered Accountants Act, 1949) for empanelment as Special Auditors for the F.Y. 2022-23 and 2023-24, to carry out audit in accordance with the provisions of sec. 142(2A) of I.T. Act, 1961. The guidelines for the purposes of determining expenses for Special Audit will be governed by Rule 14 of the I.T. Rules, 1962.

(A) Eligibility Conditions:-

- (i) The applicant should be a reputed partnership firm or proprietary concern or a company or LLP having its office in the area(s) falling within the territorial jurisdiction of Principal Chief Commissioner of Income Tax, UP(East), Lucknow and, primarily engaged in the profession of accountancy, having a staff strength of at least 10, including a minimum of 1 Chartered Accountant (other than the partners/proprietor in the case of partnership firm/proprietary concern).
- (ii) The applicant should have auditing experience of minimum period of 5 years as on 31.03.2021.
- (iii) The applicant should not have been charged with having indulged in any professional misconduct and no complaint u/s 21 of the Chartered Accountants Act, 1949 for any irregularity should have been filed against the applicant, with the Institute of Chartered Accountants.
- (iv) The applicant should have filed returns of income regularly upto A.Y. 2021-22 and the gross professional receipts declared therein should be at least Rs. 20 lakhs in at least 2 of the last 5 years.
- (v) No prosecution should have been launched under Chapter XXII of the Income Tax Act or under any other statue, against the firm or its partners or against the proprietary concern or against the company or its director or manager or secretary or any other officer as the case may be.

- (vi) There should not be any Income Tax dues outstanding, against the applicant partnership firm/LLPs or its partners or proprietary concern or company on the date of making the application.
- (vii) The applicant should not be facing any investigation/inquiry for tax evasion on the date of making the application.

(B) Terms and conditions:

- (i) The remuneration including expenses of and incidental to any special audit shall be decided on a case-to-case basis in accordance with Rule 14B of the I.T. Rules, 1962, and shall be paid by the Central Government/Department.
- (ii) The empanelment of auditors shall be made at the discretion of the Department, and the decisions made shall be final. Apart from the above criteria, the general reputation of the applicant firm or proprietary concern or company as gathered from Departmental sources, including the facts of any penalty levied under the Income Tax Act or by any other statutory authority shall be taken into account.

Chartered Accountant firms, proprietary concerns, LLPs and companies fulfilling the above eligibility conditions may submit their application for empanelment, along with the relevant details and specifying how the eligibility conditions are satisfied, to the office of the Principal Chief Commissioner of Income Tax, 6th Floor, Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow-226001 for processing the same for empanelment for Special Audit u/s 142(2A) of the I.T. Act, 1961. The applications may be submitted personally or may be sent through post so as to reach the O/o the Principal Chief Commissioner of Income Tax, Lucknow on or before the last date as specified below.

The applicant should state PAN No. and particulars of Income Tax assessments (i.e. Ward/Circle/Place) in respect of proprietary concern/C.A. firm/LLPs as well as in respect of its partners/company as well as in respect of its directors in the application.

Last date of receipt of application in the office of Pr. Chief Commissioner of Income-tax, Lucknow is **16.03.2022.**


(Abhishek Yadav)

Joint Commissioner of Income Tax(OSD)(Hq.)(Tech)
O/o Pr.CCIT, UP(E), Lucknow