



कार्यालय/ OFFICE OF THE  
प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND  
प्रथम तल ,केंद्रीय राजस्व भवन/1st FLOOR, C.R BUILDING,  
बीरचंद पटेल मार्ग ,पटना -८००००१/BIRCHAND PATEL MARG, PATNA-800001  
दूरभाषन : ०६१२-२५०४४४७ ,फैक्स : ०६१२-२५०४०६६/TEL NO : 0612-2504447, FAX : 0612-  
2504066  
ईमेल/Email- [patna.pccit@incometax.gov.in](mailto:patna.pccit@incometax.gov.in)

F. No. 85045/13/2023-24/ 11821

Dated : The 18<sup>th</sup> March, 2024

Notice

The Income Tax Department (Bihar & Jharkhand), Patna 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. The 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 (Bihar & Jharkhand), Patna, 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 a minimum of 2 Cost Accountants working continuously with the applicant for at least last one year (including partners/proprietor) as on 31/03/2023;
- 2) 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 any two out of the last five preceding financial years, i.e., from 2018-19 to 2022-23;
- 3) The applicant should have Cost Accountancy/ Cost auditing/ Internal Audit/ Insolvency Professional experience of minimum period of 5 years as on 31/03/2023.
- 4) The applicant should have audited Cost Records of at least one business entity having turnover of Rs. 50 crore or more in any two out of the last five preceding financial years, i.e., from 2018-19 to 2022-23;
- 5) There should not be any proceedings related to income tax evasion/demand/penalty/prosecution pending against the applicant or any of the partners of the applicant Cost Accountancy Firm/LLP/Proprietary concern on the date of application or should not have been held guilty as regard to tax evasion/penalty/prosecution under the provisions of Income Tax Act, 1961;

- 6) The applicant should not have indulged/found indulged in any unethical professional practices; and also should not have been convicted and/or punished under any Central, State or other law;
- 7) The applicant should not have been charged with having indulged in any professional misconduct and no complaint under section 21 of the Cost and Work Accountants Act, 1959 for any irregularity should have been filed against the applicant by the Income Tax Department;

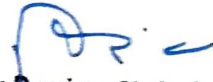
**B. Terms and conditions:**

- 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 decision made shall be final. Apart from the aforementioned minimum eligibility criteria; the Income Tax Department reserves the right to consider other relevant factors/inputs/feedbacks etc. while finalizing the list of empanelment of Cost Accountants.
- 3) The applicant with regard to the fulfillment of requirements stated at clause (5), (6) and (7) of Para 'A: The 'minimum eligibility criteria' of Notice, shall furnish an affidavit on non-judicial stamp paper of value of Rs. 100 duly notarized by the Notary Public.

**C. Instructions for submission of Applications:**

The applicant shall submit duly signed physical copy of the "Application Form". 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. The physical copy of the application form along-with an original affidavit can be submitted either through post or in person by visiting the office of Jt.CIT (Tech), Patna at 1st Floor, Central Revenue Building, Birchand Patel Path, Patna between 09.30 AM to 06.00 PM on all working days within fifteen days from the date of publication of this Notice.

**D.** The notice along-with online application form is available on Income Tax Department national website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and sub site of 'Principal CCIT - Bihar & Jharkhand Region': [office.incometaxindia.gov.in/patna/pages](http://office.incometaxindia.gov.in/patna/pages).

  
(Vijay Ranjan Sinha)  
Joint Commissioner of Income Tax (Tech.),  
For: Pr. Chief Commissioner of Income Tax (B&J), Patna