

कर्त्त्योत्तमप्रधानमुख्यमायकरआयकर
(बिहार और झारखण्ड प्रदेश)
पत्त्वात्तल्जा, केंद्रीय राजस्व भवन,
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आयकर विभाग
INCOME TAX DEPARTMENT
MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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ORDER

Dated, the 18th March, 2024

F. No. 85045/13/2023-24..... In order to ensure that the inventory is valued in accordance with various provisions of law, vide Finance Act, 2023, sub-section (2A) of section 142 of the Income-tax Act, 1961 (the 'Act') has been amended to include clause (ii) as per which if an Assessing Officer, having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts or specialized nature of business activity of the assessee, and the interests of the revenue, is of the opinion that it is necessary so to do, he may, with prior approval of the prescribed authority, refer the case to get the inventory valued by a Cost Accountant, nominated by the prescribed authority. As per Rule 14B of the Income-tax Rules, 1962, the empanelment of Cost Accountants is to be done by concerning Chief Commissioner of Income Tax, i.e., Pr. Chief Commissioner of Income Tax (B&J), Patna for the Bihar & Jharkhand Region. In this regard, advertisement in the newspapers of Bihar and Jharkhand States shall be published shortly.

For the facilitation of the whole exercise of empanelment of Cost Accountant entities/Cost Accountant Firms, the PCCIT (Bihar & Jharkhand), Patna has decided to constitute a Committee at Patna. The Committee constituted in this regard is as under :-

Sl.No.	Name & Posting of the Officers	Nominated in the Committee as
1.	Shri Manas Mehrotra Pr.CIT(Central), Patna	President
2.	Shri Rohit Raj, Addl. Director of Income Tax (Inv.) Hqrs. O/o DGIT(Inv.), Patna	Member-Secretary
3.	Shri Rupesh Agrawal Addl.Commissioner of Income Tax, ReFAC(AU)-1(2), Patna	Member

The applications received from the Bihar & Jharkhand based Cost Accountant entities/Cost Accountant Firms will be made available to the Committee with a request to suggest the names of the suitable candidates for empanelment u/s 142(2A)(ii) of the Income Tax Act, 1961. The JCIT (Tech), O/o Pr. CCIT (B&J), Patna shall make available the applications of the Cost Accountant entities/Cost Accountant Firms to the Committee and shall also render assistance to the Committee in its function.

In terms of the provisions of section 142(2A)(ii) of the Income Tax Act, 1961, the Committee shall examine the desired particulars of the applications of the Cost Accountant entities/Firms and immediate thereafter prepare an evaluation report & submit it to Pr. CCIT (B&J), Patna.

(Manoranjan Panigrahy)

Pr. Chief Commissioner of Income Tax (B&J), Patna

Memo No. 85045/13/2023-24/ 11820

Dated : The 18th March, 2024

Copy for kind information & necessary action to the all the officers-cum- Members of the Committee.

(Vijay Ranjan Sinha)

Joint Commissioner of Income Tax (Tech)

For: Pr. Chief Commissioner of Income Tax (B&J), Patna