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**OFFICE OF THE COMMISSIONER
DEPARTMENT OF TRADE & TAXES
GOVT. OF NCT OF DELHI
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI.**

NOTICE

No.F/V.Audit/Spl Audit/2016-17/287

Dated: 13/05/16

Sub: Empanelment of CA/CA Firms for conducting Special Audit u/s 58-A

Applications are invited from the CA/CA Firms desirous of being empanelled as Auditors in the Department of Trade & Taxes, Govt. of NCT of Delhi for conducting Special Audit of dealers u/s 58-A of the DVAT Act, 2004.

The criteria for selection of CA/CA Firms for preparation of panel of Accountants for conducting Special Audit of dealers u/s 58-A of the DVAT Act, 2004 is as given below:-

(A) ESSENTIAL QUALIFYING CRITERION

1. WORK EXPERIENCE

That in the cases of a firm, any partner or in the case of a proprietorship firm, the proprietor should have a minimum experience of ten years in the field of Delhi Sales Tax/ Delhi VAT as a practitioner. (To file necessary evidence like copies of oldest three decision/orders passed under the Sales Tax Act, VAT Act, of any state being represented by such partner/proprietor)

2. LOCATION OF OFFICE

That the location of the office of the applicant and the residence of the partner/proprietor having experience as stated above who is in-charge of such office should be in the city of Delhi or in the NCR.

- 3.** That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should be a regular member of Sales Tax Bar Association (Regd.) Delhi for the last more than five (5) years.
- 4.** That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should be a member of the ICAI and should have valid certificate.
- 5.** There should not be any proceeding related to tax evasion against the applicant.

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6. That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude.

(B) WEIGHTED CRITERIA

- (i) That the applicant or any partner/proprietor of the applicant firm has been empanelled as Auditor with anyone of the following departments (during the last 3 years):-

(a) The Department of Income Tax

(b) The Department of Customs & Central Excise

(c) The Department of Service Tax

(The above criterion carries 10 grades in case of one department and maximum 15 grades for more than one department)

- (ii) That the applicant or any partner/proprietor of the applicant firm has been empanelled with the office of the Comptroller & Auditor General.

(The above criterion carries 10 grades)

- (iii) That the applicant or any partner/proprietor of the applicant firm has been empanelled as auditor in Govt/PSU/Delhi Govt.

(The above criterion carries 10 grades)

- (iv) That the applicant or any partner/proprietor of the applicant firm has paid more than Rupees Three lacs as Service Tax during the last 3 year.

(The above criterion carries 15 grades)

- (vi) That the applicant or any partner/proprietor of the applicant firm has made an Academic contribution through publication of book on any of the following:-

(a) Value Added Tax

(b) Income Tax

- (c) Service Tax
- (d) Excise Tax

- (e) Work Contract

(The above criterion carries 10 grades)

- (v) That the applicant or any partner/proprietor of the applicant firm has been empanelled with the VAT Department in the 2013-14 panel.

(The above criterion carries 15 grades)

- (vi) That the applicant or any partner/proprietor of the applicant firm has an Office Profile with Staff strength of at least 20 (excluding typists, stenographers, computer operators, secretaries and subordinate staff etc) consisting of audit and article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit.

(The above criterion carries 15 grades)

- (vii) Atleast one of the partners of the CA firm/ CA must possess CISA/ISA or any other equivalent qualification.

(The above criteria carries 10 grades)

The CA/CA Firms who fulfil these criteria may submit the application, addressed to the Commissioner Trade & taxes, in the Performa enclosed herewith. The dully filled application must reach the office of the Addl. Commissioner, VAT(Audit), Department of Trade & Taxes, Govt. of NCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi latest by dated: 05/2016.

The CA/CA Firms who fulfil these criteria may submit the application, addressed to the Commissioner Trade & Taxes, in the Performa enclosed herewith. The dully filled application must reach at the office of the Addl. Commissioner (VAT Audit), Department of Trade & Taxes, Govt. of NCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi latest by _____

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Sp. Commissioner (Audit)

No.F./V.Audit/Spl.Audit/2012-13/287

Dated: 13/05/16

Copy to, with the request to circulate or place this notice at the notice board for wide publicity:

1. Bar Association, Deptt. Of Trade & Taxes
2. Chairman, Central Board of Direct Taxes, New Delhi-01
3. Chairman, Central Board of Excise & Customs, New Delhi-01
4. Institute of Chartered Accountants of India, I.P. Estate, New Delhi-02
5. Notice Board, Deptt. of Trade & Taxes.

Copy for information:

1. PS to Commissioner (T&T)
2. Spl. Commissioner (VAT Audit)
3. All ACTTs/JCs

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Spl. Commissioner (Audit)