भारत सरकार**GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**
आयुक्त (लेखा परीक्षा) काकार्यालय
OFFICE OF THE COMMISSIONER (AUDIT)
केन्द्रीय कर और केन्द्रीय उत्पाद शुल्क
CENTRAL TAX & CENTRAL EXCISE
कोच्चिन, **COCHIN**
केन्द्रीय राजस्व भवन,**CENTRAL REVENUE BUILDING**
आई एस प्रेस रोड: कोच्चि, **I.S. PRESS ROAD, KOCHI-682 018**

Email: auditcommcochin@gmail.com **Fax: 0484-2397355**
Phone: 0484-2391455 **2390404(PBX)**
C. No. IV/16/01/2016-Audit **Date: 19.04.2018**

Notice for Expression of Interest

Sub: Empanelment of CA/ICWA for Audit of Central Excise/ Service Tax assessees under Section 14 A & 14 AA of Central Excise Act, 1944/ Section 83 of Finance Act, 1994 – Reg.

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of Section 14A & 14AA of the Central Excise Act, 1944/ CGST Act. Office of the Chief Commissioner of Central Excise, Customs and Central Tax, Audit Commissionerate, Cochin proposes to prepare a panel of Cost Accountants/ Chartered Accountants so as to nominate them to conduct special audit of accounts of Central Excise/ GST assesses as envisaged under the said section.

2. Eligibility:

In order to be eligible to be nominated for said audit, a person/ firm should fulfill following conditions. The applicant firm/ person should:

i. Be a member of ICWAI/ ICAI and should have valid full time Certificate of practice issued by the respective institutes;
ii. Possess experience of at least five years of practice in the field of costing of manufacturing goods;
iii. Not have been held guilty of any professional misconduct under the Cost and Works Accountants Act, 1959 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years of penalized under the Service Tax Law/ GST Law or Customs Act of Central Excise Act.
iv. Not be facing any investigation or enquiry by the CBEC for any violations under the Service Tax Law or Customs Act of Central Excise Act.

3. Selection Procedure:

i. All the applications received up to the last date shall be scrutinized by a committee appointed by the Chief Commissioner in terms of guidelines issued in this behalf. The basic criteria for selecting the applicant would be the experience in audit/ consultancy/ representation in the costing matters. The selected candidates, if required, shall be called for an interview/ discussion by a Committee

of 3 officers for the final empanelment. The final panel shall be notified and may be modified as and when required.

ii. Out of empanelled candidates, audits would be allotted to the firms/ person as and when required by the department. Their performance would be monitored by examining the audit reports submitted by them.

iii. The panel so made above shall normally be in force for a period of two years. However, in case of necessity, new persons can be added in the panel by following the prescribed procedure.

4. Duties and Obligations:

The person so nominated to act as special auditor shall have the following duties and obligation.

i. The audit shall be conducted as per the Terms of Reference communicated by the Commissioner of Central Tax & Central Excise (Audit) (Audit Commissioner), Cochin.

ii. The auditor may be required to visit the factory/ offices including branch office/ head office of Central Excise/ Service assesses to conduct the audit. They would be issued the requisite authorization by the Audit Commissioner to call for and examine the required documents.

iii. The audit shall be conducted in co-ordination with the departmental officers. In other words, the departmental officer shall also join the Audit team of the nominated CA/ICWA to conduct the audit.

iv. The auditor, within the period specified by Audit Commissioner, shall submit a report of such audit duly signed and certified by him. The audit report shall provide full details of audit, including the audit plan and their observations. Photocopies of sample documents shall also be enclosed with audit report for taking further acting by the department.

v. Right for private practice: The nominated person/ firm shall not have represented or advised in any manner the assessee whose audit is ordered by the Department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. This aspect would be verified while assigning a particular assessee for audit and a certificate in this regard would be submitted before accepting the Special Audit.

vi. On receipt of Audit Report, the department may call the auditor for seeking any clarification or ask them to complete audit, if it is found that particular area has not been examined properly.

5. Application Particulars:

The persons desiring to be empowered for such special audit section shall apply to the Chief Commissioner in the proforma given below. The expression of interest may be addressed to the Commissioner of Central Tax and Central Excise, Audit Commissionerate, C.R. Buildings, I.S. Press Road, Cochin – 18.

Proforma for application for empanelment as Auditor for Costing Purposes:

1. Name and address for the person/ firm. In case of firm, please als provided total number of partners and names of partners who will be engaged in this assignment.
2. PAN – Permanent Account Number.
3. Membership Number of ICWAI/ ICAI along with date of becoming member of institute.
4. Date of Birth in case if individual and date of Incorporations in case of firm.
5. Address for correspondence including contact number/ mobile No., and Email ID.
6. Educational Qualification of member, who is proposed to conduct audit.
7. Experience in handling costing issued like advisory, audits representational experience, etc in the past 5 years. Please give write up.
8. Number of cases/ articles with respect to Central Excise/ Service Tax matter published in Journals/ Newspapers etc.
9. Gross receipt from professional practice during the previous year i.e., 2017-18.

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Verification

I, ... Proprietor/ Partner of M/s ..... do hereby declare that above mentioned information is true and correct to the best of my knowledge and belief.

Signature:

Dated :

Place :

6. Schedule of Fees:

The Cost Accountant/ Chartered Accountant so nominated are entitled to the fee, depending upon the size of the unit under special audit. As per the present guidelines of CBEC as communicated vide F. No. 224/22/2005 – CX. 6 dated 17.01.2006, the amount of such fee payable is mentioned below.

Central Excise:

Turnover of the Company	Product Range	Fee Amount (In Rs.)
Up to Rs. 60 Crore	Up to two products	25,000/-
	More than two products	35,000/-
Between Rs. 60 – 250 Crore	Up to two products	35,000/-

	More than two products	50,000/-
Between Rs. 250 – 500 Crore	Up to two products	50,000
	More than two products	75,000
Above Rs. 500 Crore	Up to two products	50,000/- + 10,000/- for each additional Rs. 100 Crore turnover
	More than two products	75,000/- + 10,000/- for each additional Rs. 100 Crore turnover

Service Tax:

SL No.	Service Tax paid by the Unit during the previous year	Fee Amount
1	Up to Rs. 10 Crore	Rs. 15,000/-
2	Rs. 10 Crore to Rs. 100 Crore	Rs. 25,000/-
3	Rs. 100 Crore to Rs. 200 Crore	Rs. 35,000/-
4	Rs. 200 Crore and above	Rs. 50,000/-

The nominated person is also entitled for re-imbursement of travelling expenses as per the instruction in force.

The Cost Accountant/ Chartered Accountant shall submit his bills within one month from the date of submission of Audit Report.

7. **General:**

i. It is the sole discretion of the Audit Commissioner to select any of the Cost Accountant/ Chartered Accountant for conducting the audit.

ii. The Audit Commissioner reserve the right to remove name of any of the Cost Accountant/ Chartered Accountant from the panel so made after making enquiries as deemed fit by him.

The last date of receipt of application is 21.05.2018

(MOHD. YOUSAF)
COMMISSIONER (AUDIT)

To,
The Superintendent of central tax &
central Excise, SDW Section,
Cochin Commissionerate
(for uploading in the website).