

Subject: Verification of documents of Charter Accountants/CA Firms/Cost Accountants/ Cost Accountant firms shortlisted for empanelment with the Department to conduct Special Audit of GST Registered person u/s 66 of Punjab Goods and Services Tax Act, 2017 – Reg.

The Department has envisaged empanelment of Chartered/ Cost Accountants in order to conduct special audit of GST registered person u/s 66 of Punjab Goods and Services Tax Act, 2017.

Accordingly, the Expression of Interest was published in Daily Tribune as well as on departmental website on 03-07-2022 and 04-07-2022 respectively to invite application from desirous candidates.

The Committee shortlisted a list of 12 applicants, as mentioned below for empanelment, subject to verification of their documents in original, as necessitated as Para 8(c) of E.O.I. :

1	Anand Tarun & Co.
2	Jasminder Singh & Associates
3	Komandoor & Co L.I.P.
4.	Ajay Rattan & Co (Delhi)
5.	Charanjit Singh & Associates
6.	D.K. Singla & Associates (CA Sanjay Gupta)
7	Jhalaria & Associates L.L.P.
8	K.S. Dua & Co.
9	MGA Associates
10	Aggarwal Anand & Co.
11	Asim Atrey & Associates.
12	MGSG & Associates (Sahil Garg)

The above mentioned applicants are requested to bring all the relevant documents in original *[i.e. Annexure-A (Proforma of application for empanelment as special auditor in the Department) along with the supporting documents, information and declaration prescribed in Annexure B to E as elucidated in EOI (Copy attached)]* on 01-11-2022 at 11.00 AM in Excise & Taxation Technical Services Agency (ETTSA), 3rd Floor, Improvement Trust Building, Chhoti Baradari, Patiala.

ANNEXURE-A

**PROFORMA FOR APPLICATION FOR EMPANELMENT
AS SPECIAL AUDITOR IN TAXATION
COMMISSIONERATE DEPARTMENT OF EXCISE AND
TAXATION, GOVERNMENT OF PUNJAB**

S.No.	Information/ Details sought	
1.	Name and address of the person/ firm. In case of firm, please also provide total number of partners and names of partners who will be engaged in this assignment	
2.	PAN-Permanent Account Number	
3.	Date of Birth(in case of individual) and date of incorporation (in case of firm)	
4.	Address for correspondence including contact No. / Mobile No. and E-mail ID	
5.	Membership No. of Institute of Chartered Accountants of India/ Institute of Cost Accountants of India along with date of becoming member of the institute	
6.	Whether empanelled (during last five years) with Department of Income Tax, Department of Customs and Central Excise, Department of Service Tax, Department of Value Added Tax (Commercial Taxes), Department of Goods & Services Tax.	
7.	Average annual turnover in last three financial years	
8.	No. of Audit Assignments of Internal /Statutory/ Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 5 years.	

9.	Staff strength (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc. Consisting of Article clerks with the knowledge in Book-keeping and accountancy and are engaged in outdoor audit.	
10.	Whether any investigation/ inquiry/ disciplinary Proceeding is pending in the records of relevant institute like Institute of Chartered Accountants of India, the Institute of Cost Accountants of India, the Northern India Regional Council of Chartered Accountants of India and the Northern India Regional Council of Institute of Cost Accountants of India /CBIC/Govt. of Punjab against any applicant/ proprietor/ partner/ employee of the firm (Give details)	

Annexure -B

CHECKLIST OF DOCUMENTS TO BE SCANNED &
ATTACHED ALONG WITH "EOI"

S.No	Item Description	Yes/No	Remarks
1.	Copy of PAN		
2.	Copy of Aadhar Card/ Voter ID/ Passport etc. mentioning address		
3.	Copy of certificate of registration with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India		
4.	Certificate of Practice issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India showing experience of at least five years of practice		
5.	Copy of order/ letter of empanelment with the Department (s) 1. Department of Income Tax 2. Central Board of Indirect Tax and Customs 3. Department of Value Added Tax (Commercial Taxes) 4. Department of Goods & Services Tax		
6.	Copies of full income tax returns and financial Accounts for the last three financial years.		
7.	Copy of order of Audit Assignments of internal /statutory / forensic Audit of		

	Corporate/PSUs entities, except Bank Branch Audit.		
8.	Details of staff engaged (excluding typist, stenographers, computer operators, secretaries, and subordinate staff etc) consisting of audit and article clerks with the knowledge of book keeping and accountancy and are engaged in outdoor audit providing their names, educational qualification, date of engagement , contact details etc . in Annexure-C		
9.	Brief approach paper(n o t exceeding 3000 w o r d s) as mentioned at point No.2(Selection Procedure) sub-point(f) in Annexure-D		

Note:-In case, any of the above documents is not available, then applicant may specify the same in the remarks column.

ANNEXURE-C

S.No	Name of Staff engaged	Educational qualification	Date of Engagement	Contact details

ANNEXURE-D

S.No.	Information sought	Details to be furnished
1.	Challenges in the special audit of registered person under Goods and Services Tax Act, 2017.	
2.	Technical parameters/ approach to assess compliance of various provisions of the GST Act, 2017 by the registered person.	
3.	Proposed methodologies to analyze & evaluate compliance on technical parameters.	
4.	Proposed work plan for responding to the Scope of work.	
5.	Proposed solutions / methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.	
6.	Proposed innovations in analysis, audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person.	

ANNEXURE-E

DECLARATION

I..... Proprietor /Partner
of M/s.....do here by declare
that the information/ details etc. submitted in / along with the Expression of
interest application are true and correct to the best of my knowledge and belief.

Dated:

Place:

Signature