



GOVERNMENT OF INDIA

Office Of The

CHIEF COMMISSIONER OF INCOME TAX(CENTRAL)- 2,

Aayakar Bhavan, Maharshi Karve Road, Mumbai – 400 020.

Chairperson of the Committee for Empanelment of Chartered Accountants

e-mail: mumbai.ccit.cen2@incometax.gov.in

No. CCIT(C)-2/Spl. Audit/Empanelment/2025-26

Date: 10/07/2025

NOTICE

The Income-tax Department, Mumbai invites applications from qualified Chartered Accountant firms (within the meaning of the Chartered Accountants Act, 1949) for empanelment as Special Auditors for the F.Y. 2025-26 and 2026-27, to carry out audit in accordance with the provisions of sec. 142(2A) of the I.T. Act, 1961. The remuneration for the Special Audit is governed by Rule 14B of the I.T. Rules, 1962.

- **Minimum Eligibility Criteria:**
- a) The applicant should be a reputed firm/proprietary concern in the profession of accountancy and auditing having a staff strength of at least 10 (other than Chartered Accountants), and a minimum of 4 Chartered Accountants working continuously for at least the last one year (including partners/proprietor) as on 31.03.2025. (Adequate evidences supporting the claim of staff strength and strength of CAs to be enclosed with the application and marked as **Annexure-A**).
- (b) The applicant should be having at least one office located in Mumbai Region (supporting evidence in the form of leave and license agreement, utility bill etc should be enclosed with the application and marked as **Annexure-B**).
- (c) The applicant should have accountancy and auditing experience of a minimum period of 7 years as on 31.03.2025 (Supporting evidences in the form of invoices raised etc need to be added with the application and to be marked as **Annexure-C**).
- (d) The applicant should have audited books of accounts of at least one business entity having turnover of Rs. 100 Cr or more in at least 2 out of last 5 financial years (i.e. from F.Y. 2020-21 to F.Y. 2024-25). (Supporting evidences including details of entity audited need to be added with application and to be marked as **Annexure-D**).
- (e) The applicant should have filed returns of income regularly up to A.Y. 2025-26 and the gross professional receipts of the applicant from accountancy and auditing exclusively declared therein should be at least Rs.

02 Crores or more in at least 3 of the last 5 years (i.e. from F.Y. 2020-21 to F.Y. 2024-25).

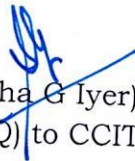
- (i) Evidence supporting claim in this respect needs to be enclosed with the application and to be marked as **Annexure-E**
- (ii) PANs, AO details of the applicant concern/firm and those of the partners need to be specified in the application.
- (f) The applicant should not have been charged with having indulged in any professional misconduct and no complaint u/s 21 of the Chartered Accountants, 1949 for any irregularity should have been filed against the applicant by the Income Tax Department with the Institute of Chartered Accountants.
- (g) No prosecution should have been pending/charged under Chapter XXII of the Income-tax Act or under any other statute, against the firm or its partners or against the proprietary concern, as the case may be.
- (h) The applicant should not be facing any investigation/inquiry for tax evasion or for any other crime on the date of making the application.
- (i) The applicant should not be black listed by any State/Central Government, PSU and Government organization.
- (Declaration by the applicant in respect of fulfilment of clauses (f), (g), (h) and (i) as above needs to be enclosed with the application and to be marked as **Annexure-F**).
- (j) If the applicant is/was empanelled by the Income Tax Department any time earlier for Special Audit u/s 142(2A) of the IT Act, a note on the contribution made in about 500 words should be attached along with the application.
- (k) Preference will be given to an applicant who is DISA qualified. Supporting documents to be submitted for verification.
- (l) Preference will be given to an applicant empaneled with C & AG as on 01.01.2025.
- (m) The decision of the Department as regards the empanelment of CAs will be final and binding. No representation for review in this regard will be entertained.
- **Terms and conditions:**
 - (i) The remuneration including expenses of and incidental to any special audit shall be decided on a case-to-case basis in accordance with rule 14B of the I.T. Rules, 1962, and shall be paid by the Department.

- (ii) The empanelment of CAs shall be made at the discretion of the Department, and the decisions made shall be final. Apart from the above mentioned minimum eligibility criteria, the Department reserves the right to consider other relevant factors/inputs/feedback/etc. while finalizing the list of empanelment of CAs.
- (iii) Application should be submitted in the format given in the notice. Any application which is not in the format, will not be entertained.

Chartered Accountant firms and proprietary concerns fulfilling the above criteria may submit the application along with complete address, contact number and e-mail ID and other enclosures as mentioned above to the office of the Chief Commissioner of Income Tax, Central (2), R.NO.132-A, Aayakar Bhavan, Mumbai 400020.

Last date for submission of application is 25/07/2025. The duly completed applications received between the date of publication of this notice till the due date i.e. 25/07/2025 will only be considered. This notice along with Proforma for application is also available on our website www.incometaxmumbai.gov.in.

Yours faithfully



(Sangeetha G Iyer)
Income Tax Officer (HQ) to CCIT(C)-2, Mumbai
& Member Secretary, Committee for Empanelment of CAs.

PROFORMA FOR APPLICATION

1. Name of the applicant :
2. Complete Address of the applicant:
3. Office address:
4. PAN of the applicant:
5. Details of the AO of the applicant:
6. Phone no. & Fax no. of the applicant:
7. Website address and email id of the applicant:
8. Details of the Partners/proprietor of the applicant:

Sl.No.	Name of the partner/proprietor	PAN	Details of AO	Membership No.	Phone no & email id

9. Staff Strength and No. of CAs:

- i. Total Staff strength as on 31.03.2025 (other than CAs).
- ii. No. of CAs continuously working for at least one year as on 31.03.2025.

Evidence in support of (i) and (ii) above	Enclose & mark as Annexure A
---	-------------------------------------

10. Address of Office Located in Mumbai Metropolitan Region

Evidence in support of above address	Enclose & mark as Annexure B
--------------------------------------	-------------------------------------

11. Minimum experience, empanelment with other Government Departments and details about outstanding work and suitability:

(a) No. of years of accountancy and auditing experience as on 31.03.2025 along with evidence	No. of years: Enclose evidence and mark it as Annexure-C
(b) Is the applicant empanelled with any other Govt. agency?	Yes/No If yes then specify details on separate sheet and enclose.

- (c) Please indicate any outstanding work done earlier as an empanelled auditor for the Income Tax Department:

Years in which empanelled as an auditor	Outstanding work done

(d) Please indicate (in not more than 500 words) your suitability to be empaneled as a special auditor on separate sheet.

12. Details with evidences of having audited books of accounts of at least one business entity having turnover of Rs.100 Cr or more in at least 2 out of last 5 financial years (Enclose evidence and mark it as **Annexure-D**)

13. Details of returns of income and gross professional receipts of the applicant:

Has the applicant filed returns of income regularly up to A.Y.2024-25	Yes/No

If yes then, the details of filing of return in the last 5 years		
Assessment Year	Date of Filing	Returned Income
AY 2020-21		
AY 2021-22		
AY 2022-23		
AY 2023-24		
AY 2024-25		

- The amount of gross professional receipts from accountancy and auditing exclusively in at least 3 out of last 5 years along with evidences to be marked as **Annexure E**.

FY	Gross professional receipts			
	From accountancy	From auditing	From accountancy and auditing	Total
2019-20				
2020-21				
2021-22				
2022-23				
2023-24				

14. Declaration to be enclosed by the applicant and marked as **Annexure-F** in respect of fulfillment of clauses (f), (g), (h) and (i) of this notice.

On behalf of the applicant _____ (name of the applicant), I, _____ (name of

the proprietor/partner), in the capacity of partner/proprietor, am authorized to certify that all the above mentioned particulars are true and correct.

Seal of the applicant
Date:

Name and signature of the authorized person
Designation of such person:

ANNEXURE-A

(i) No. of staff employed

(i)	Evidence in support of staff strength	
(ii)	No. of C.As employed with the firm along with Evidence	

ANNEXURE-B

(i)	Address of Office Located in Mumbai Region	
-----	--	--

ANNEXURE-C

(i)	No. of years of auditing experience as on 31.03.2025 along with evidence	
(ii)	Membership No of C.A/Partners	
(iii)	Email id of the C.A. firms and Partners	

ANNEXURE-D

(i)	Details with evidences of having audited books of accounts of at least one business entity having turnover of Rs.100 Cr or more in at least 2 out of last 5 financial years.	
-----	--	--

ANNEXURE-E

The amount of gross professional receipts from accountancy and auditing exclusively in the last 5 years along with evidences.

FY	Gross professional receipts			
	From accountancy	From auditing	Other than accountancy and auditing	Total
2019-20				
2020-21				
2021-22				

2022-23				
2023-24				

ANNEXURE-F

Declaration by the applicant that clauses f,g,h,i in the Notice have been fulfilled.

CHECKLIST

The applicants are advised to ensure that the applications to be submitted should be duly filled in along with the following details. Incomplete and incorrectly filled in applications are liable for rejection:

- Main application on applicant's letter head.
- Duly filled in PROFORMA FOR APPLICATION.
- Annexure-A-supporting claim of staff strength
- Annexure-B- supporting for office located in Mumbai Metropolitan Region
- Annexure-C supporting claim of years of experience
- Annexure-D supporting for claim of audit of books of account of entity having turnover of Rs 100 Crores or more
- Annexure-E supporting for claim of average gross professional receipts from auditing and accountancy being at least Rs.2 crores in 3 years of the last 5years.
- Annexure-F- Self declaration in respect of fulfillment of clauses (f),(g),(h)and (i) of the notice.

All pages are to be duly signed and sealed.