

Request for Expression of Interest (EOIs)

For

Empanelment of Chartered Accountant firms/Cost
Accountant firms for Special Audit of GST registered/
taxable persons under Section 66 of the Delhi Goods &
Services Tax Act, 2017

Invited by

Department of Trade & Taxes

Govt. of NCT of Delhi

Special Audit Branch,

Vyapar Bhawan, IP Estate,

New Delhi-110002

Department of Trade & Taxes, Govt. of NCT of Delhi

Vyapar Bhawan,

IP Estate, New Delhi-110002

Request for Expression of Interest (EOIs) For Empanelment of Chartered Accountant firms/ Cost

Accountant firms for Special Audit of GST registered/ taxable persons under Section 66 of the Delhi

Goods & Services Tax Act, 2017

Principal Commissioner, Trade & Taxes, Delhi, Department of Trade & Taxes, invites online Expression of Interest (EOI) for empanelment of Chartered Accountant and Cost Accountant firms for conducting special audit of accounts of GST Registered persons as envisaged under Section 66 of the Delhi Goods and Service Tax Act, 2017.

EOI is to be submitted only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.

The EOI document can be downloaded from the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and the website of Department of Trade & Taxes www.dvat.gov.in (for reference). The last date of submission of EOI is **23.07.2024 (Time 3:00 PM)**.

**Assistant Commissioner, Department of Trade & Taxes
Government of NCT of Delhi**

Department of Trade & Taxes, Govt. of NCT of Delhi

Vyapar Bhawan, IP Estate, New Delhi-110002

Request for Expression of Interest (EOIs) For Empanelment of Chartered Accountant firms/ Cost Accountant firms for Special Audit of GST registered/ taxable persons under Section 66 of the Delhi Goods & Services Tax Act, 2017

Expressions of Interest (EOI) is hereby invited for empanelment of Chartered Accountant firms, Cost Accountant firms for conducting special audit of accounts of GST Registered persons as envisaged under Section 66 of the Delhi Goods and Service Tax Act, 2017.

EOI is to be submitted only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.

The EOI document can be downloaded from the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and the website of Department of Trade & Taxes www.dvat.gov.in (for reference). The last date of submission of EOI is 23.07.2024 (Time 03.00 PM.).

The critical date sheet is as under: -

S.No.	Description of Activities	Date	Time
1.	EOI Document available for Download and EOI Submission Start Date	02.07.2024	03.00 PM
2.	Pre-proposal meeting	09.07.2024	03.00 PM
3.	EOI Submission End Date	23.07.2024	03.00 PM
4.	EOI Opening Date	23.07.2024	04.00 PM

Note: If any due date happens to be a holiday then the next working day will be the due date at the same time.

NOTICE FOR EXPRESSION OF INTEREST

Sub: Empanelment of Chartered Accountants/Chartered Accountant firms/Cost Accountants/ Cost Accountant firms for Audit of GST registered/ taxable persons

Attention of practicing Chartered Accountant firms and Cost Accountant firms, is invited to the provisions of Section 66 of the Delhi Goods and Service Tax Act, 2017. The Trade & Taxes Department proposes to prepare a panel of Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms for conducting special audit of accounts of GST Registered/ taxable persons as envisaged under the said Section.

1. **Eligibility:** - In order to be eligible for empanelment for the special audit, a person/Firm should fulfill the following conditions: -

The applicant firm/person should –

- i. Be a member of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India and should have valid full time Certificate of practice issued by the respective institutes.
- ii. Possess experience of at least three years of practice as Chartered Accountant/Cost Accountant.
- iii. 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. (Refer **Annexure A**)
- iv. Not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1956 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act, 1944, DVAT Act, 2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017. (Refer **Annexure B**)
- v. Not be facing any investigation or enquiry by the Central Board of Indirect Taxes and Customs (CBIC) or Govt. of NCT of Delhi or any of its subordinate offices for any violations under the Service Tax Law or the Customs Act, 1962 or

- the Central Excise Act, 1944, DVAT Act, 2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017. (Refer **Annexure C**)
- vi. Sole Practitioners: Chartered Accountants/ Cost Accountants engaged in sole proprietorships are eligible to apply for this empanelment.
- vii. Location of office: - The location of the office of the applicant/partner/proprietor should be in the National Capital Territory of Delhi. (List of documents as proof to be enclosed are enlisted in **Annexure D**)

2. **Selection Procedure** :-

- i. All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria/guidelines issued in this regard.
- ii. The detailed evaluation criteria would be as follows:-
- a. Applicant's existence in years after its registration (Provide copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India):-
- | | |
|--|------------|
| Less than 5 years | : 05 Marks |
| More than 5 years but less than 10 years | : 07 Marks |
| 10 years or more | : 10 Marks |

(The above criteria carries **10 Marks (Max.)**) (Kindly enclose the above as **Annexure E**)

- b. That the applicant(s) has/have average annual turnover in last three financial years (Provide copies of full Income tax returns & Financial Accounts for the last three financial years): -
- | | |
|---------------------|------------|
| 10 lakhs – 50 lakhs | : 03 Marks |
| 50 lakhs – 1 crore | : 05 Marks |
| 1 crore – 2 crore | : 07 Marks |
| More than 2 crore | : 10 Marks |

(The above criterion carries **10 Marks.**) (Kindly enclose the above as **Annexure F**)

- c. No. of Audit Assignments of Internal Audit of Listed entities/ PSUs entities, except Bank Branch Audit/ Concurrent Audit, for which the audit has been done in the last 3 years (Provide copy of order of assignment or experience certificate of such Audit) (**Annexure G**) : -
- | | |
|---------|------------|
| 5 to 10 | : 05 Marks |
|---------|------------|

10 to 15 : 07 Marks
15 to 20 : 08 Marks
>20 : 10 Marks

(The above criterion carries **10 Marks.**)

Note: Bank branch audit and concurrent audit will not be considered for marking under this criteria

- d. No. of Audit Assignments of Forensic Audit of Listed entities/ PSUs entities, for which the audit has been done in the last 3 years (Provide copy of order of assignment or experience certificate of such Audit) (**Annexure H**):

-

3 to 5 : 05 Marks
3 to 5 : 07 Marks
5 to 10 : 08 Marks
>10 : 10 Marks

(The above criterion carries **10 Marks.**)

- e. **Qualified Staff Strength:** Number of Chartered Accountants / Cost Accountants based out of the state of Delhi and on the pay-roll of the firm or partners in the firm, whether or not holding a certificate of practice

Less than 05 Chartered Accountants/ Cost Accountants : 05 marks

More than 05 but less than
10 Chartered Accountants/ Cost Accountants : 07 marks

More than 10 but less than
15 Chartered Accountants/ Cost Accountants : 12 marks

More than 15 but less than
20 Chartered Accountants/ Cost Accountants : 16 marks

More than 20 Chartered Accountants/ Cost Accountants : 20 marks

(Provide details in format as per **Annexure I**)

(The above criterion carries **20 Marks.**)

- f. **Non-qualified staff strength:** Number of employees directly on the pay-roll of the firm (subordinate staff, articled clerks, audit assistants/ article assistants/ trainee etc. with the knowledge in book-keeping and accountancy and are engaged in outdoor audit) but excludes staff not engaged in audit related work (such as typist, stenographers, computer operators, runners/ peons/ guards/ drivers etc.)
(Provide details of staff engaged alongwith their names, educational qualifications, date of engagement, contact details etc.):-

More than 20 : 10 Marks

More than 10 but less than or equal to 20 : 08 marks

Less than or equal to 10 : 05 marks

Provide details in **Annexure J** (The above criterion carries **10 Marks.**)

- g. Applicant should submit CVs of the proposed audit team in Delhi which shall highlight relevant work experience and achievements of the proposed staff member as per the **Annexure K.**

(The above criterion carries **10 Marks.**)

- h. **Past Experience of Similar Assignments of Special Audits:** Applicant should submit out-come based case studies of similar assignments undertaken by the firm in the past along with major finding/ outcomes. The audit could be with VAT Department/ Income Tax department/ Customs Department/ GST Department etc. (**Annexure L**)

(The above criterion carries **20 Marks.**)

- iii. The department intends to empanel atleast top 200 auditors in the first phase. Based on the evaluation, the decision for further empanelment would be taken. However, the number of empaneled firms may vary as per requirement of the Department. The Department is at liberty to increase or decrease the number of firms empaneled for the purposes of special audit.
- iv. The minimum qualifying marks for firm, will be 50 marks based on the above-mentioned evaluation criteria.
- v. The Department may revisit or relax the minimum marks criteria depending upon the requirements of the department where sufficient number of firms do not get empaneled under this RFP.

- vi. In order to encourage smaller firms and new firms to participate, it is stipulated that at least 20% of the total number of firms empaneled (Minimum 30 Marks) for the purposes of special audit shall fulfill the any of the following criteria
 - a. Sole proprietorships firms
 - OR
 - b. Applicant firms has been in existence for less than 5 years
- vii. Out of empaneled candidates, audit would be allotted to the firms/person as and when required by the department at the sole discretion of the Department of Trade & Taxes, Delhi. Their performance would be monitored by examining the quality and findings of audit reports submitted by them. The Department may levy additional penalty in case of quality lapses in the audit process or delayed submission of audit report(s) as per terms specified in this RFP/ EOI document.
- viii. The panel so made above shall be in force for a period of two years. However, in case of necessity, new person/firm can be added or dropped in the panel of special auditors as and when required by the Department. The Department may allow a further extension for a period of upto two years of the empanelment at the same terms and conditions specified in this RFP including the Fee Schedule.
- ix. Any change/ amendment in the relevant GST laws and regulations pertaining to the special audit shall, *mutatis mutandis* apply to the terms and conditions of this RFP, including the scope of work.

3. Cancellation of Empanelment and Allotment of Audit:

- i. The empanelment of the Auditor will stand cancelled, without any prejudice to all available legal/other remedy/recourse in the event of any of the following:-
 - a. If the empanelment has been obtained on the basis of false information/misstatement.
 - b. If the Auditor does not take up the Audit in terms of the appointment/allotment letter.
 - c. If the Auditor fails to maintain/honor confidentiality & secrecy in all respect.
 - d. If the Auditor fails to comply with any of the eligibility criteria/other terms & conditions.

- e. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within prescribed time.
 - ii. Allotment of audit to any firm is purely an administrative decision of the Department and the Department is at full liberty to or not to allot audit to any firm during the period of empanelment.
4. **Scope of Work :-**
- i. The Special Audit shall be conducted by the Special Auditor under Section 66 of Delhi Goods and Service Tax Act, 2017. He shall examine and audit the records & books of accounts of the registered person.
 - ii. He shall check and verify the compliance of the provisions of DGST Act, CGST Act & IGST Act and Rules made there under by the registered person including the correctness of turnover declared, input tax credit availed, taxes paid, refund claimed etc. and detect the tax evasion, if any, by the registered person.
 - iii. He shall submit his report within the prescribed period as per the provisions of the Act. In case, the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. & contests the same by way of appeal, the auditor will render all required assistance/advice in the matter to protect the interest of the government in such appeals.
 - iv. Upon conclusion of the audit, the auditor should present the findings in a report incorporating the broad points as captured in **Annexure M.** following broad points.
 - v. The Special Auditor is liable to assist the Department and its officials whenever called in respect of the audit reports/ findings submitted by such Special Auditor.

5. **Duties and obligations :-**

The person/Firm so nominated to act as special auditor shall have the following duties and obligations:-

- i. The audit shall be conducted as per the Terms of Reference & within the prescribed time limit.
- ii. The firm selected shall specify a nodal person for the department through an intimation before the audit is allocated to the firm. Such person would be required to manage co-ordination with the Department.

- iii. The auditor may be required to visit the offices including branch office/head office of GST registered person to conduct the Audit of GST and to call for and examine the required documents.
- iv. The auditor, within the period specified by the Commissioner, Trade & Taxes, shall submit a report of such audit duly signed and certified by him incorporating contents specified in **Annexure M**. Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.
- v. The nominated person/firm should not have represented or advised in any manner the registered person whose audit is ordered by the department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. and therefore should not be in conflict-of-interest position. This aspect would be verified while assigning a particular registered person for audit and a certificate in this regard would be submitted by the auditor before accepting the special audit.
- vi. Maintain confidentiality in all respect related to special audit assigned to him and should not disclose/share any sensitive/confidential information/documents etc. to the registered person/any outsider.
- vii. On receipt of audit report, 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.
- viii. In case the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. and contests the same by way of appeal, the auditor will render all required assistance/advice in the matter to protect the interest of the government in such appeals. Further, the auditor shall make himself available for clarification/ advice of such appeals pending as and when required by the Department.
- ix. The empaneled Chartered Accountants and the Cost Accountants shall furnish an undertaking at the time of allotment of units that they directly/ indirectly will not take up Statutory Audit of the said units allocated to them for special audit and during the period of audit, they will be on the panel of Delhi State GST. Further, the auditor shall furnish an undertaking that they will not take-up any engagement relating to Advisory/ consultancy/ statutory audit/ internal audit etc. with the registered taxpayer till the expiry of five years from the date of submission of audit report or three years after the expiry of empanelment with Department of Trade and Taxes, whichever is later.
- x. Sole responsibility for the audit shall be of the person nominated by the firm of Chartered Accountants / Cost Accountants. The person shall ideally be a Chartered Accountant or a Cost Accountant.

- xi. The auditor is expected to render all required assistance/advice by the auditor during the first stage appeal in case the registered person prefers to contest the findings of Special Audit, whichever is earlier. Such assistance should be provided even after the period of empanelment for special audit under Section 66 of the DGST Act, 2017 has expired.
- xii. The auditor shall comply with the applicable auditing standards applicable to special audits.

6. Schedule of Fees:

- i. The Chartered Accountant firms or Cost Accountant firms would be entitled to a fee depending upon the size of the unit whose Special Audit has been conducted. The amount of such fees payable is as indicated below:-

S. No	Aggregate Turnover (Rs.) in Delhi	Rate of Audit Fee (Rs.) (+ GST as applicable)
1	Less than 50 lacs	25,000
2	50 lacs and more but less than 2 crore	40,000
3	2 Crore and more but less than 5 Crore	50,000
4	5 Crore and more but less than 10 Crore	60,000
5	10 Crore and more but less than 50 Crore	1,00,000
5	50 Crore and more but less than 100 Crore	1,50,000
6	100 Crore and more but less than 300 Crore	2,00,000
7	300 Crore and more but less than 500 Crore	2,75,000
8	500 Crore and more but less than 1000 Crore	3,50,000
9	More than 1000 crore	4,00,000

- ii. No re-imbursement out-of-pocket expenses, conveyance expenses/ printing/ stationary etc shall be provided by Department of Trade and Taxes. Further, the auditor shall not be eligible for any travel allowance, daily allowance etc.
- iii. The payment of fee to the extent of 70% will be released on satisfactory conclusion of Special Audit and after issuance of information of findings upon Special Audit in Form GST ADT-04 to the registered person. Further, 30% shall be released on upon issuance of DRC-07 or DRC-05 to the auditee/ registered

person against statutory liabilities towards tax, interest etc., determined on the basis of Special Audit report, if any.

- iv. Further, in case of allotment of audit for same taxpayer to the same CA firm for subsequent period(s) as well, irrespective of the fact that the audit report for current period has been submitted by such CA firm or not, then the fee for such subsequent period shall be 20% (*per financial year for which audit has been allotted*) of the rate of audit as per the schedule of fee given above.

7. Penalty :

- i. The Department may deduct penalty where there is delayed submission of audit report as per the agreed timelines of upto 5% where delay in submission of audit report is less than 10 days and 10% where delay is of 10 days or more in submission of audit report.
- ii. The Department may also deduct upto 80% of the audit fee payable where there are significant lapses or issues on part of the audit firm or audit report or as regards audit quality or late submission of the audit report etc, identified upon quality review / peer review / audit report review undertaken by Department or by officials of the Department.

8. General :-

- i. It is the sole discretion of the Department of Trade & Taxes, Delhi, to select or not select any of the Chartered Accountants/ Cost Accountants firms for the panel for conducting the Special Audit or to allot or not allot any audit to empaneled Auditors.
- ii. This office reserves the right to remove name of any of the Chartered Accountants/Cost Accountants firms from the panel so made, after making enquiries as deemed fit and such decision would be final.
- iii. This office also reserves the right to cancel/withdraw the expression of interest without assigning any reason whatsoever.
- iv. All the qualified firms shall be on the waiting list panel for the tenure of EOI.

9. Last Date and Time for Submission and Opening of the EOI

- i. The EOI shall be received only online on the Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> and would be opened as per the Schedule mentioned in the EOI (Critical date-sheet).
- ii. If any due date in the Critical date sheet happens to be a holiday then the next working day will be the due date at the same time.
- iii. Department of Trade & Taxes may, at its discretion, extend the last date and time for submission of EOI and/or date and time of opening of EOI by issuing corrigendum/addendum.

10. **Submission of EOI**

- i. EOI shall be submitted online only at Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in>.
- ii. The applicant has to follow the Instructions as available at <https://govtprocurement.delhi.gov.in> in the “Bidders Manual Kit” option.
- iii. The applicant has to upload the duly filled and signed Proforma as at **Annexure-1**.
- iv. The applicant has to upload duly filled and signed **Annexure-2** as well as all the self-certified documents as per **Annexure-2**.
- v. The intending Applicants are advised to visit Government of NCT of Delhi e-procurement Portal at <https://govtprocurement.delhi.gov.in> regularly till closing date of submission of EOI for any corrigendum/addendum/amendments.
- vi. There is no cost of the EOI document.
- vii. The pre-proposal meeting date/time, EOI submission start date/time, EOI submission end date/time and the EOI opening date/time will be as per as critical date-sheet. List of the empaneled applicants will be uploaded on the website of Department of Trade & Taxes, GNCTD as well as on the Government of NCT of Delhi e-procurement Portal.

11. **PRE-PROPOSAL MEETING**

The pre-proposal meeting will be held by the Trade & Taxes Department on 09.07.2024 at (3.00 PM) in the Conference Hall, 13th Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002 for resolution of any issue, clarifications etc.

Queries/ Clarifications regarding terms and conditions of empanelment may also be shared with the Office of the Additional Commissioner-II, 3rd Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002.

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ANNEXURE-1

To

Principal Commissioner,

Trade & Taxes, Delhi

Department of Trade & Taxes

Sir,

This is in regard to the request for EOI for empanelment of Chartered Accountant firms/ Cost Accountant firms for special audit of GST Registered taxable persons u/s 66 of the Delhi GST Act.

And for the same, we are hereby submitting our proforma for application for empanelment as special auditor in Department of Trade & Taxes, Govt. of NCT of Delhi as under:

S. No.	Information/Details sought	Details
1.	Name 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.	Address of the person/ firm in Delhi/ NCR. In case of multiple locations please provide all the locations.	
3.	Total No. of Partners in the firm/ LLP	
4.	Date of Birth (in case of individual) and date of incorporation (in case of firm)	
5.	Years of existence of the Firm/ Sole Proprietorship	
6.	PAN – Permanent Account Number	
7.	GSTIN of the Firm/ Individual in the State of Delhi (if applicable)	
8.	Name of the Authorized Signatory of the Firm	
9.	Contact No./ Mobile No. of Authorized Signatory	
10.	E-mail ID of Authorized Signatory	
11.	Address for correspondence	

12.	Total No. of Chartered Accountants based in Delhi under employee of firm	
13.	Total No. of Cost Accountants based in Delhi under the employee of firm	
14.	In case of sole proprietors, Membership No. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India along with date of becoming member of the institute	
15.	In case of firm, Firm Registration Number. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India	
16.	Whether empaneled (during last seven years) with Department of Income Tax, Department of Customs & Central Excise, Department of Service Tax, Department of Value Added Tax, Department of Goods & Services Tax	
17.	Average annual turnover in last three financial years	
18.	Annual turnover details in the past three financial years	
	No. of Audit Assignments of Internal/Forensic Audit of Corporate/PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 3 years. Please provide the number of assignments of internal and forensic audit separately	
19.	Total No of Non-Qualified Staff strength consisting of Audit and Article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit. Such staff should be based in Delhi.	
20.	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 NCT of Delhi against any applicant/proprietor/partner/employee of the firm (Give details)	

Further, I (*Name of the Authorised Person*) hereby declare that the information given above and in the enclosed documents is true to the best of my knowledge and belief and nothing has been concealed therein. I understand that if the information given by me is proved false/not true, I will have to face the punishment as per the law.

Signature

Name

FRN No.

Date:

Place:

Annexure –2

CHECKLIST OF DOCUMENTS TO BE SCANNED & UPLOADED ALONG WITH “EOI” ON E-PORTAL

Details of Firm

S.No.	Item Description	Yes/No	Remarks
1.	Copy of PAN		
2.	Copy of address proof in Annexure D		
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 in Annexure E		
5.	Copies of full Income tax returns & Financial Accounts for the last three financial years in Annexure F		
6.	Copy of order of Audit Assignments of Internal/ Forensic Audit of Corporate/PSUs entities, except Bank Branch Audit as per Annexure G and H.		
7.	Details of Non-qualified staff in Delhi in Annexure-I		
8.	Details of Chartered/ Cost Accountants in Delhi in Annexure-J		
9.	CV of proposed audit team in Annexure K		
10.	Case studies as mentioned in Annexure-L		
11.	Verification/Declaration as in Annexure- A to C		
12.	Any other relevant document		

Note:- In case, any of the above documents is not available, then applicant may specify so on a separate paper, duly signed and upload the same against the said document.

Details of Authorized Signatory submitting the bid

S.NO.	Item Description	Yes/ No	Remarks
1.	Name		
2.	Address		
3.	Pan Card Number		
4.	Aadhar Number		
5.	Authorization letter of firm		

Annexure –A

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade & Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not indulged in any unethical professional practice or professional misconduct including moral turpitude.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure B

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade & Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not been found guilty of any professional misconduct under the Cost and Works Accountant Act,1956 (as amended) or Chartered Accountants Act,1949(as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act,1944, DVAT Act,2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure C

<<To be printed on the letterhead of the Firm/ Applicant>>

To,

Department of Trade & Taxes, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate,
New Delhi-110002

Sir,

I/We hereby confirm and declare that M/s has not faced any investigation or enquiry by the Central Board of Indirect Taxes and Customs (CBIC) or Govt. of NCT of Delhi or any of its subordinate offices for any violations under the Service Tax Law or the Customs Act, 1962 or the Central Excise Act, 1944, DVAT Act, 2004 or the Central/IGST/Delhi Goods and Service Tax Act, 2017 or by any state or Central Government or its agencies or subordinate officers.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the firm)

Date:

Place:

Annexure D

Below is the list of documents as proof of address:

1. **Valid GSTIN**
2. **Valid PAN**
3. **EPF/ ESI/ Labour or equivalent registration certificate**

ANNEXURE-E

Detail of Registration of CA Firm along with copy of Registration Certificate issued by ICAI/

ICWA

S. No.	Date of Registration	Firm Membership No.
1.		
2.		
3.		
4.		

ANNEXURE-F

**Detail of Average Annual Turnover in last three Financial Years along with copy of Income Tax
Return and Financial Statement**

S. No.	Period of Return	Gross Total Turnover (In INR)
1.		
2.		
3.		

ANNEXURE-G

**Details of CA Firm's Experience in Audits along with copy of Work Order/ Agreement/
Engagement Letter**

S. No.	Name of the organization	Forensic Audit/ Internal Audit etc.	Nature of Assignments (Please specify the work involved)	Details of supporting Documents provided	Year of Audit under consideration	Start Date and End Date of Audit
1.						
2.						
3.						
4.						

ANNEXURE-H

**Details of CA Firm's Experience in Forensic Audits of Listed Entities/ PSUs along with copy of
Work Order/ Agreement/ Engagement Letter**

S. No.	Name of the organization	Forensic Audit/ Internal Audit etc.	Nature of Assignments (Please specify the work involved)	Details of supporting Documents provided	Year of Audit under consideration	Start Date and End Date of Audit
1.						
2.						
3.						
4.						

Annexure I

<<On the Letterhead of the Firm/ Applicant>>

Details of Chartered Accountant and Cost Accountant

S.No.	Name of Staff engaged	Educational qualification (CA/ CWA)	Membership No.	Date of Joining the Firm	Whether based in Delhi (Yes/No)	Contact details

Annexure J

<<On the Letterhead of the Firm/ Applicant>>

Details of Non-Qualified Staff

S.No.	Name of Staff engaged	Educational qualification	Date of Joining the Firm	Whether based in Delhi (Yes/No)	Contact details

ANNEXURE –K

Details of Proposed Audit Team

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

Format for CV of staff proposed to be deployed for audit team

1.	Name		<div align="center">Photograph</div> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>				
2.	Designation						
3.	Date of Birth						
4.	Nationality and Location						
5.	Total Experience						
6.	Current Employer						
7.	Educational Qualifications	Degree	Stream	College/ University	Period (From /To)		
8.	Details of CA Qualification	Particulars			Year		
		CA Foundation (or equivalent)					
		CA Intermediate (or equivalent)					
		CA Final					
		Details of Articleship firm					

		(Name and location etc.)			
		Period of articleship		From:	To:
	Details of Cost Accountant Qualification	Particulars		Year	
		CWA Foundation (or equivalent)			
		CWA Intermediate (or equivalent)			
		CWA Final			
		Details of Training (Name of Company/ Firm and location etc.)			
		Period of training		From:	To:
9.	Language	Language	Reading	Writing	Speaking
		English			
		Hindi			
10.	Employment Record	Employer	Designation	From	To
11	Relevant Skills:				
12	Work (s) Undertaken that best illustrates capability to handle the Tasks Assigned (<i>The below table may be duplicated to demonstrate experience of multiple assignments</i>)				
	Name of Assignment (s)				
	Year				
	Audit firm name and details				
	Employer				
	Audit engagement features				

	Activities Performed	
	Other Details (if any)	
13	Certification	
	I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if empaneled or subsequent disbarment (As applicable).	
14	Signature	
15	Date	
16	Contact Details Email: Mobile Number :	

S. No.	Information sought	Details to be furnished
1.	<p>Case Studies of similar assignments undertaken in the past incorporating :-</p> <ol style="list-style-type: none">1. Technical parameters/approach to assess compliance of various provisions of the GST Act, 2017 by the registered person2. Proposed methodologies to analyze & evaluate compliance on technical parameters.3. Work plan adopted for responding to the Scope of work4. Solutions/methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.5. Types and Nature of discrepancies observed in the past	
2.	<p>Proposed innovations in analysis, audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person.</p>	

ANNEXURE-M

Audit Report – Illustrative Contents

The audit report shall provide full details of audit, including the audit plan, details of documents verified, result of verification, short levy/wrong availment of Input Tax credit etc. duly quantified and with their observations. It shall incorporate following broad pointers:

- Introduction and brief :The same would mention the background of the auditor, their responsibility, details of audit plan, methodology, site visits, meetings and conferences with employees/ Key managerial personnel/ Those Charged with Governance of the auditee etc.
- Details and background of auditee. The same may include the following details of registered persons
 - Type of business entity (LLP/ Company/ Sole Proprietor/ Body Corporate etc),
 - Nature of business activities,
 - Area of operation,
 - Primary commodities/ services which the registered person supplies and the GST rate applicable,
 - Premises, warehouses, and the list of premises in other states from where business is being operated,
 - PAN India turnover and state wise taxable and non-taxable turnover,
 - Current pending proceedings before judicial and quasi-judicial, administrative authorities etc.
- Note on audit evidence: Materials, documents, statements, information and other relied upon documents, quality of audit evidence, type of audit evidence collected (primary/ secondary/ management representations)
- Audit limitations
- Responsibilities of the auditee's management and comment on the extent of support and co-ordination provided during the audit.
- Self-explanatory findings/ opinions/ observations of the audit – factual/ legal/ procedural deficiencies/ lapses, Comments on the severity of the observations
- The detailed reasons or basis or relevant legal provisions and factual positions clearly elaborated in the report
- Summary of tax dues/ short payment under each act DGST, CGST, IGST, UTGST. The summary of dues shall be presented as under:

Particulars	Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	Total
Amount of Tax					
Interest					
Any other					

Expression of Interest (EOIs) For Empanelment of Chartered Accountant and Cost Accountant firms for Special Audit

Particulars	Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	Total
amount					
Total					

- Appendix/ attached statements which are relevant for the audit purposes
- The report bearing UDIN should be serially page numbered and signed by the Auditor