



सत्यमेव जयते

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.