



**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX
U.P. (WEST) & UTTARAKHAND REGION
AAYAKAR BHAWAN, 16/69, CIVIL LINES (U.P.)-208 001
Phone & Fax No: 0512-2304418
E-mail-kanpur.pccit@incometax.gov.in**

F.No.Pr.CCIT/KNP/Addl.CIT(T&J)/5(12)/2025-26/4442

Dated:15.10.2025

NOTICE

The Income Tax Department, Kanpur has invited application from qualified chartered accountant/Firms/LLPs(within the meaning of Chartered Accountant Acts, 1949) for empanelment as Special Auditor for 02 years, to carry out audit in accordance with the provisions of sec. 142(2A) of the Income Tax Act, 1961. The guidelines for the purpose of determining expenses for Special Audit will be governed by Rule 14B of the Income Tax Rules, 1962.

(A) Eligibility Conditions:-

- (i) The applicant should be a reputed partnership firm or proprietary concern or a company, having its office in the area(s) falling within the territorial jurisdiction of Principal Chief Commissioner of Income Tax, UP (West), Kanpur and, primarily engaged in the profession of accountancy, having staff strength of at least 10, including a minimum of 02 Chartered Accountant.
- (ii) The applicant should have auditing experience of minimum period of 5 years as on 31.03.2025.
- (iii) The applicant should not have been charged with having indulged in any professional misconduct and no complaint u/s 21 of the Chartered Accountants Act, 1949 for any irregularity should have been filed against the applicant, with the Institute of Chartered Accountants.
- (iv) The applicant should have filed returns of income regularly upto A.Y. 2024-25 and the gross professional receipts declared therein should be at least Rs. 20 lakhs in at least 3 of the last 5 years.
- (v) No prosecution should have been launched under Chapter XXII of the Income Tax Act or under any other statue, against the firm or its partners or against the proprietary concern or against the company or its director or manager or secretary or any other officer as the case may be.
- (vi) There should not be any Income Tax dues outstanding, against the applicant partnership firm or its partners or proprietary concern or company on the date of making the application.
- (vii) The applicant should not be facing any investigation/inquiry for tax evasion on the date of making the application.

Contd....02

(B) 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 Central Government/ Department.
- (ii) The empanelment of auditors shall be made at the discretion of the Department, and the decisions made shall be final. Apart from the above criteria, the general reputation of the applicant firm or proprietary concern or company as gathered from Departmental sources, including the facts of any penalty levied under the Income Tax Act or by any other statutory authority shall be taken into account.

Chartered Accountant firms, proprietary concerns and companies fulfilling the above eligibility conditions may submit their application for empanelment, along with the relevant details and specifying how the eligibility conditions are satisfied, to the office of **The Principal Chief Commissioner of Income Tax, 16/69, Aaykar Bhawan, Civil Lines, Kanpur-208001** for processing the same for empanelment for Special Audit u/s 142(2A) of the I.T. Act, 1961. The applications may be submitted personally or through email or may be sent through post so as to reach the O/o the Principal Chief Commissioner of Income Tax, Kanpur on or before the last date as specified below.

The applicant should state PAN No. and particulars of Income Tax assessments (i.e. Ward/Circle/Place) in respect of proprietary concern/C.A. firm/LLPs as well as in respect of its partners/company as well as in respect of its directors in the application form attached as Annexure-A.

Last date of receipt of application in the office of the Pr. Chief Commissioner of Income-tax, Kanpur is **31.10.2025**.

Sd/-

(Amrendra S. Nath)

Addl. Commissioner of Income Tax (T & J),
O/o the Pr. Chief Commissioner of Income Tax,
U.P. (West) & Uttarakhand Region,
Kanpur.

Copy to:-

1. The Administrator, Website: www.incometaxindia.gov.in DATABASE CELL OF CBDT, E-2, Mezzanine Floor, A.R.A Centre, Jhandewalan Extension, New Delhi-110055 with a request to upload this notice on the website.
- ✓ 2. The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, PO Box No. 7100, New Delhi-11002.

(Ashok Kumar Bharti)

Income Tax Officer (Tech.),
O/o the Pr. Chief Commissioner of Income Tax,
U.P. (West) & Uttarakhand Region,
Kanpur

[illegible]

[illegible]

5 (c)

[illegible]

Please mention the year in which the firm was established. In case of individuals, the year of obtaining certificate of Practice should be mentioned.

7.	Particulars of partners / Sole Proprietor (Please fill up Annexure-A) (In case of member is practicing in individual name, particular of such member to be given:			
		Exclusively associated with the concern	Others	Total
a	Number of FCAs			
b	Number of ACAs			
c	Total [a+ b]			

8.	Number of paid chartered Accountant employees in the concern (please fill up Annexure-B)	
a	Full Time	
b	Part Time	
c	Total [a+ b]	

9.	Number of unqualified Audit staff in the concern (including branches):	
a	Clerks assisting in I.T related work	
b	Clerks doing Article ship	
c	Other audit staff (Excluding administrative staff)	

10.	Experience in Special Audit u/s 142(2A) of the Income-tax Act, 1961:		
a.	Does the concern have previous experience of special Audit u./s.142(2A)	Yes	No
b.	If yes, indicate the length of experience (please tick)	10 years or more	
5 to 9 years			
3 to 4 years			
less than 3 years			
Total experience in (yrs)			

11.	Experience in Tax Audit u/s 44B of the Income-tax Act, 1961:		
a.	Does the concern have previous experience u/s. 44AB of the I.T. Act, 1961:	Yes	No
b.	If yes indicate the length of experience (please tick)	10 years or more	
5 to 9 years			
3 to 4 years			
less than 3 years			
Total experience in (yrs)			
C	Also indicate the No. of Tax Audit done by you in the last two financial years	Financial year 2022-23	Financial year 2023-24
	Corporate Entities		
	Non corporate Entities		

12.	Experience of Income Tax Practice in appearing before CIT(A) & ITAT:		
a.	Does the concern have previous experience of Income Tax Practice in appearing before Appellate Authority	Yes	No
		CIT(Appeals)	
		ITAT	
b.	If yes, indicate the length of experience (please tick)	10 years or more	
5 to 9 years			
3 to 4 years			
less than 3 years			
Total experience in (yrs)			

13.	Is any disciplinary action by ICAI against you or any partner of your firm pending?	Yes	No

14.	Have the copies of Return of Income filed for last 5	A.Y.	Year	No
	years enclosed with the form (Please furnish copy of Return of Income and data in Annexure-D)	2024-25		
		2023-24		
		2022-23		
		2021-22		
		2020-21		

DECLARATION

I / We, the undersigned as partners of _____

Or ___as individual _____ do hereby declare that the particulars as given above including in Annexure A to C are as on the date of application complete and correct in all respects to the best of our knowledge and belief. I / We hereby declare that no separate application for any of our branches concern having common partner/ proprietor or in individual name has been made.

Sr. No	Name of partner / proprietor/ Individual	Membership No.	Signature

Date:

Place:

Signature & Seal

Declaration should be signed by the individual or by the proprietor in the case of sole proprietary concern and one partner the case of partnership firm.

ANNEXURE -A

[Details of partners / Sole Proprietor of the concern]

[In case a member is practicing in individual name, particulars of such member to be given]

Details of Full Time Partners/Sole Proprietor of the Firm:

Sr. No	Name of the partner/Sole Proprietor	Membership No.	Whether FCA/ACA	Date of joining the firm (full time)	Date of Practice as FCA	Station where residing at present	Whether has ISA (Information System Audit)/CISA or any other equivalent qualification (specify the qualification)

If yes, please attach a copy of the certificate

Signature & Seal

ANNEXURE - B

Details of Full Time Chartered Accountant Employees firm (Please refer to Sr.No. 7 of the Application form)

Sr. No	Name	Membership No.	Whether FCA/ACA	Date of joining the firm as full time employee	Whether has ISA (Information System Audit)/CISA or any other equivalent qualification (specify the qualification)

If yes, please attach a copy of the certificate.

ANNEXURE - C

Details of Special Audit work u/s. 142(2A) undertaken by the concern:

Sr. No	Name of the concern	Assessment Year	Authority who appointed for Special Audit

Enclose copy of Return of Income for each of the above A.Y.

Signature & seal

ANNEXURE - D

Details of Return of Income Filed

Sr. No	A.Y	Ackno. No.	Income from Profession (Rs.)	Other Income (Rs)	Total Income (Rs)
1.	2024-25				
2.	2023-24				
3.	2022-23				
4.	2021-22				
5.	2020-21				

Enclose copy of Return of Income for each of the above A.Y.

Signature & seal