

सवा कर आयुक्त का कायालय
OFFICE OF THE COMMISSIONER OF SERVICE TAX,
नं.16/1एस.पी.काँप्लेक्स,लालबाग रोड, बैंगलूर560027
NO.16/1, S.P. COMPLEX, LALBAGH ROAD, BANGALORE-560027

C.NO.IV/01/562/2011 ST (A) Planning Cell

Dated:26.04.2013

To

1. The Institute of Chartered Accountants of India
No. 16/10, ICAI Bhawan, Behind Ambedkar Bhavan
Near Mahaveer Jain Hospital, Millers Tank Road,
Vasanth Nagar, Bangalore-52
2. Institute of Cost & Works Accountants of India,
No. 81, Mallikaaajuna Temple Street, Basevanagudi, Bangalore-04
3. Karnataka State Chartered Accountants Association,
No. 7/8, 2nd Floor, Shoukath, Silver Jubilee park Road, Bangalore-02
4. Karnataka Tax Consultant Association,
No. 11, 2nd floor, Ammar Tower (Commercial Tax Department)
Gandhi Nagar, Bangalore-069

Sir,

विषय/Sub : Empanelment of CA/ICWA for Audit of Service Tax
assessee- reg.

The Service Tax department propose to order for conduct of Special Audit of Service Tax assesses by the chartered Accountant and Cost Accountant under Section 72A of Finance Act, 1994. For this purpose, it is proposed to make a panel of CA/ICWA who may be assigned the task of Audit.

2. In this connection, please find enclosed herewith a Notice for "Expression of Interest" from the interested and eligible practicing Chartered Accountants /Cost Accountants. It is requested that wide publicity may be given to your members for making applications. It is requested that publicity by sending E-mail, SMS and publishing in your magazine etc. may be undertaken. The last date of receipt of application is 15.05.2013.

This issues with the approval of the Commissioner of Service Tax.

Bangalore Branch	
ICAI/ICWA of ICAI	
2-5-13	
Secretary	

Yours faithfully,

(H R BHEEMASHANKAR)
अपर आयुक्त (लेखा परीक्षा)
Additional Commissioner (Audit)
Service Tax, Bangalore

Encl: Guidelines

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
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Encl: Guidelines



(a) letter to be drafted and sent from chairman to ST Reg on Monday @ 11 am. get ready ready

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(H R BHEEMASHANKAR)
अपर आयुक्त (लेखा परीक्षा)
Additional Commissioner (Audit)
Service Tax, Bangalore

Encl: Guidelines

Notice for Expression of Interest

Subject : Empanelment of CA/ICWA for audit of Service Tax assesseees

Attention of practicing Chartered Accountants and Cost Accountants is invited to the provisions of Sec 14AA of the Central Excise Act, 1944 as made applicable to Service Tax under Sec 83 of the Finance Act, 1944. The Commissionerate of Service Tax – I, Mumbai, proposes to prepare a panel of Chartered Accountants and Cost Accountants so as to nominate them to conduct special audit of accounts of Service Tax assesseees as envisaged under the said Section.

2. Eligibility : In order to be eligible to be nominated for said audit, a person/firm should fulfill following conditions. The applicant firm/person should:

- (i) be a member of the ICWAI/ICAI and should have valid full time Certificate of Practice issued by the respective institutes ;
- (ii) possess experience of at least five years of practice in the field of Service Tax matters ;
- (iii) not have been held guilty of any professional misconduct under the Cost and Works Accountants Act, 1959 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years or penalized under the Service Tax Law or Custom Act or Central Excise Act;
- (iv) not be facing any investigation or enquiry by the CBEC for any violations under the Service Tax Law or Custom Act or Central Excise Act.

3. (i) **Selection procedure :** All the applications received up to the last date shall be scrutinized by a Committee appointed by the Commissioner in terms of guidelines issued in this behalf. The basic criteria for selecting the applicant would be the experience in audit/ consultancy/representation in the Service Tax matters. The selected candidates shall be called for an interview/ discussion by a Committee of 3 officers for final empanelment. The final panel shall be notified and may be modified as and when required.

(ii) Out of empanelled candidates, audits would be allotted to the firms/person as and when required by the department. Their performance would be monitored by examining the audit reports submitted by them.

(iii) The panel so made above shall normally be in force for a period of two years. However, in case of necessity, new persons can be added in the panel by following the prescribed procedure.

4. **Duties and Obligations :** The person 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 communicated by the Commissioner of Service Tax.

(ii) The auditor may be required to visit the offices including branch office/head office of Service Tax assesseees to conduct the audit. They would be issued the requisite authorisation by the office of Service Tax to call for and examine the required documents.

(iii) The audit shall be conducted in coordination with the departmental officers. In other words, the departmental officer shall also join the audit team of the nominated CA/ICWAI to conduct the audit.

(iv) The auditor, within the period specified by the Commissioner of Service Tax, shall submit a report of such audit duly signed and certified by him. 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 cenvat credit etc. duly quantified and their observations. Photocopies of sample documents shall also be enclosed with audit report for taking further action by the department.

(v) Right for private practice : The nominated person/firm shall not have represented or advised in any manner the assessee whose audit is ordered by the department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. This aspect would be verified while assigning a particular assessee for audit and a certificate in this regard would be submitted before accepting the special audit.

(vi) 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.

5. Application Particulars :

The persons desiring to be empowered for such special audit Section shall apply to the Commissioner of Service Tax-I, Mumbai, in the Proforma given below. The Expression of Interest may be addressed to the Commissioner of Service Tax-I, Mumbai, New Excise Building, 115, M K Road, Mumbai.

Proforma for application for Empanelment as Special Auditor in Service Tax matter:

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. Membership Number of ICWAI/ICAI along with date of becoming member of the institute.
4. Date of Birth in case of individual and date of incorporation in case of firm.
5. Address for correspondence including contact number/mobile No. and e-mail id.
6. Educational Qualification of member, who is proposed to conduct such Audit.
7. Experience in handling Service Tax issues like advisory, audits, representational experience, etc in the past 5 years. Please give write up.
9. Number of cases/articles with respect to Service Tax matter published in Journals/Newspapers etc.
10. Gross receipt from professional practice during 2010-11.

Verification

I, _____ Proprietor/Partner of M/s.

do hereby declare that above mentioned information is true and correct to the best of my knowledge and belief.

Signature.

Dated :

The Chartered Accountant/Cost Accountant so nominated is entitled to the fee, depending upon the size of the unit under special audit. As per the present guidelines of CBEC, the amount of such fee payable is mentioned below :

S.No	Service Tax by the unit in 2010-11 (Rs)	Fee Amount (Rs)
1	Amount of upto Rs. 10 Crores	15000/-
2	10-100 Crores	25000/-
3	100-200 Crores	35000/-
4	200 Crores and above	50000/-

The nominated person is also entitled for re-imbusement of travelling expenses as per the instructions in force.

The Chartered Accountant/Cost Accountant shall submit his bills within one month from the date of submission of audit report.

6. General :

- (i) It is the sole discretion of the Commissioner to select any of the Chartered Accountant/ Cost Accountant for conducting the audit.
- (ii) The Commissioner reserves the right to remove name of any of the Chartered Accountant/ Cost Accountant from the panel so made, after making enquires as deemed fit by him.

~~The last date of receipt of application is 28th October, 2011.~~