



भारत सरकार / Government of India

प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम क्षेत्र  
Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim Region  
आयकर भवन, पी-7, चौरंगीस्क्वायर, कोलकाता - 700 069.

Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700 069

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Email: [Kolkata.addlcit.hq.tech.pccit@incometax.gov.in](mailto:Kolkata.addlcit.hq.tech.pccit@incometax.gov.in)

F. No: Pr.CCIT/WBS/TECH/DCIT/21/Valuer/Pt-2/2023-24/

Date: 28.03.2024

### NOTICE

The Income-tax Department, (West Bengal & Sikkim), Kolkata invites applications from Cost Accountants for empanelment u/s 142(2A) of the Income Tax Act, 1961 for the period beginning from 01/05/2024 to 31/03/2026.

#### **A. Minimum Eligibility Criteria for empanelment are laid down as under:**

(1) The applicant should be a reputed partnership firm or a proprietary concern or a Limited Liability Partnership (LLP), having its office in the area(s) falling within the territorial jurisdiction of Principal Chief Commissioner of Income Tax, West Bengal & Sikkim, and, primarily engaged in the profession of cost accountancy and cost auditing having a staff/Article strength of at least 3 (other than Cost Accountants), and minimum of 2 Cost Accountants working continuously with the applicant for at least last one year (including partners/proprietor) as on 31/03/2024;

(2) The applicant should be having at least one office located in the territorial jurisdiction of Pr. Chief Commissioner of Income tax, WB & Sikkim;

(3) The applicant should have filed returns of income regularly up to AY 2023-24 and the gross professional receipts of the applicant exclusively from professional services like Cost Consultancy/Cost audits/Internal Audits/ Accountancy exclusively declared therein should not be less than Rs.15 lakhs in at least two out of the last five preceding financial years i.e. from FY 2018-19 to FY 2022-23;

(4) The applicant should have Cost Accountancy / Cost auditing/Internal audit/ Insolvency Professional experience of a minimum period of 5 years as on 31.03.2024;

(5) The applicant should have audited Cost Records of at least one business entity having turnover of Rs. 50 Cr or more in at least 2 out of last 5 financial years ( i.e. from FY 2018-19 to F.Y.2022-23);

(6) No prosecution should have been pending/charged under Chapter XXII of the Income tax Act, 1961 or under any other statute against the firm or its partners or against the proprietary concern, as the case may be;

(7) The applicant should not be facing any investigation/inquiry for tax evasion or for any other crime on the date of making the application;

(8) The applicant should not have been charged with having indulged in any professional misconduct and no complaint u/s 21 of the Cost and Work Accountants Act, 1959 for any irregularity should have been filed against the applicant by the Income Tax Department;

**B. Terms and conditions:**

(1) Remuneration including expenses of and incidental to any special inventory valuation shall be decided on a case-to-case basis in accordance with rule 14B of the Income Tax Rules, 1962, and shall be paid by the Central Government/Income Tax Department.

(2) The empanelment of Cost Accountants shall be made at the discretion of the Income Tax 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 Cost Accountants. Application should be submitted in the format given in the notice. Any application which is not in the format and without supporting documents will not be entertained.

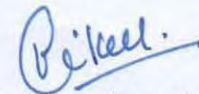
(3) The applicant with regard to the fulfilment of requirements stated at clause (6), (7) and (8) of minimum eligibility criteria, shall furnish an affidavit on non-judicial stamp paper of minimum value duly notarized by the notary public.

**C. Instructions for submission of applications:**

Cost Accountant firms/proprietary concerns fulfilling the above criteria shall submit duly signed application form with complete address, contact number, e-mail ID along-with an original affidavit and other enclosures as mentioned above to the office of the Assistant CIT (HQ)(Technical), 1<sup>st</sup> Floor, Aaykar Bhavan, P-7, Chowringhee Square, Kolkata-700 069. The form shall be signed by the proprietor in the case of sole proprietary concern or by all the partners in case of a firm/LLP along-with their seal and membership number.

D. The notice along-with online application form is available on official website of Income Tax Department, Kolkata website: <https://www.incometaxkolkata.gov.in>.

**Last date for submission of application is 5:00 PM on 15/04/2024. The duly completed applications received between the date of publication of this notice till the due date i.e. 15/04/2024 will only be considered.**



( Vikas Choudhary, IRS)

Joint Commissioner of Income-tax

Hqrs. (Technical), Kolkata

For Pr. CCIT, West Bengal & Sikkim