



भारतसरकार
GOVERNMENT OF INDIA
प्रधानआयुक्तकाकार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER
सीजीएसटीआयुक्तालय, गुवाहाटी
CGST COMMISSIONERATE, GUWAHATI
५वींमंजिल, जीएसटीभवन, केदाररोड,
माछखोवा, गुवाहाटी - ७८१००१
5TH FLOOR, GST BHAWAN, KEDAR ROAD,
MACHKHOWA, GUWAHATI – 781001
e-mail: cceghy@nic.in



**Request for Expression of Interest (EOIs) For
Empanelment of Chartered Accountants/Chartered
Accountant firms/Cost Accountants/Cost Accountant
firms for conducting Special Audit of units availing
exemption benefit under Budgetary Support Scheme in
terms of Para 8.4 of the Notification dated 05.10.2017
issued by the Ministry of Commerce & Industry,
Department of Industrial Policy & Promotion read with
Section 66 of the Central Goods & Services Tax Act,
2017**

Dated:10.07.2025

This to inform that due to technical glitch the Expression of Interest for empanelment of Chartered Accountants/Chartered Accountant firms/Cost Accountants/Cost Accountants firms for conducting Special Audit of units availing exemption benefit under Budgetary Support Scheme could not be uploaded in the Central Procurement portal or GEM.

In view of the above, the revised critical date sheet along with the Expression of Interest (EOI) is attached for favour of information and necessary action.

This is issued with the approval of competent authority.

**Digitally signed by
Anirban Chowdhury**

(अनिर्बाण चौधरी) Anirban Chowdhury

सहायक आयुक्त/Assistant Commissioner

Date: 10.07.2025

18:26:25

Copy to:

1. To be published on the official website www.cexcusner.gov.in.
2. Notice Board of the Commissionerate, CGST & C. Ex., Guwahati.
3. Notice Board of the O/o the Assistant Commissionerate, CGST Division, Silchar.
4. Notice Board of the O/o the Assistant Commissionerate, CGST & Central Excise Division, Bongaigaon.
5. Institute of Chartered Accountant of India, ICAI Bhawan, 2nd by lane, RG Baruah Rd, Manik Nagar, Guwahati, Assam 781005.(casaurabhchoudhary@gmail.com)
6. Tax Bar Association, 2nd Floor, Shree Ram Market, Chatribari Road, Guwahati 781001.(bikash1@yahoo.com)
7. North East GST Practitioner Association, Shradhanjali Complex, 5th floor, Old Kelvin Cinema Campus, S. R. C. B. road, Fancy Bazar, Near Rly Gate no -3,

Guwahati-781001.(manoj_nahata2003@yahoo.co.in)

8. Institute of Cost Accountants of India, ANKITA'S HOUSE NO. 25, Bye Lane, 9, RG Baruah Rd, Zoo Road Tiniali, Lachit Nagar, Guwahati, Assam 781024.
(Guwahati@icai.org)

Copy for information to:-

9. The Assistant Commissioner (Admin), CGST Commissionerate, Guwahati - requested to arrange to upload the Expression of Interest on the official website www.cexcusner.gov.in.

अनिर्बाण चौधरी)(Anirban Choudhury)
सहायकआयुक्त/Assistant Commissioner



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**Request for Expression of Interest (EOIs) For
Empanelment of Chartered Accountants/Chartered
Accountant firms/Cost Accountants/Cost Accountant
firms for conducting Special Audit of units availing
exemption benefit under Budgetary Support Scheme in
terms of Para 8.4 of the Notification dated 05.10.2017
issued by the Ministry of Commerce & Industry,
Department of Industrial Policy & Promotion read with
Section 66 of the Central Goods & Services Tax Act,
2017**

Pr. Commissioner, CGST & Central Excise, Guwahati, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance invites online Expression of Interest (EOI) for empanelment of Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms for conducting Special Audit of units availing exemption benefit under Budgetary Support Scheme in terms of Para 8.4 of the Notification dated 05.10.2017 issued by the Ministry of Commerce & Industry, Department of Industrial Policy & Promotion read with Section 66 of the Central Goods and Service Tax Act, 2017.

The EOI document can be obtained from the official website www.cexcusner.gov.in. The EOI is to be submitted under sealed cover to the undersigned during working hours. The last date of submission of EOI is 25-07-2025 (Time 06.00 PM).

The critical date sheet is as under:

Sl. No.	Description of Activities	Date	Time
1	Availability of EOI Document and EOI Submission Start Date	11.07.2025	06.00 pm
2	Pre-proposal meeting	17.07.2025	03.00 pm
3	EOI Submission End Date	25.07.2025	06.00 pm
4	EOI Opening Date	30.07.2025	11.00 am

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

This issues with approval of the Principal Commissioner, CGST & Central Excise., Guwahati.

Digitally signed by
(अनिर्बाण चौधरी) (Anirban Choudhury)
सहायक आयुक्त / Assistant Commissioner
Date: 11-07-2025
18:25:00



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OFFICE OF THE PRINCIPAL COMMISSIONER
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5TH FLOOR, GST BHAWAN, KEDAR ROAD,
MACHKHOWA, GUWAHATI – 781001
e-mail: cceghy@nic.in



NOTICE FOR EXPRESSION OF INTEREST

Subject: Empanelment of Chartered Accountants/Chartered Accountant firms/Cost Accountants/Cost Accountant firms for Audit of GST registered persons.

Attention of practicing Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms is invited to the provisions of Para 8.4 of the Notification dated 05.10.2017 issued by the Ministry of Commerce & Industry, Department of Industrial Policy & Promotion read with Section 66 of the Central Goods and Service Tax Act, 2017. Office of the Principal Commissioner of CGST & Central Excise, Guwahati proposes to prepare a panel of Chartered Accountants/Chartered Accountant firms/Cost Accountants and Cost Accountant firms for conducting Special Audit of units availing exemption benefit under Budgetary Support Scheme to verify the correctness of declared production capacity and production or overvaluation of supplies as envisaged under the said Section.

Eligibility:- In order to be eligible for to be empanelled for the said audit, a person/Firm should fulfill the following conditions :-

The applicant firm/person should –

- 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;
- Possess experience of at least five years of practice as Chartered Accountant/Cost Accountant;
- 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;
- The applicant or any partner/proprietor of the applicant firm should 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 Central Excise Act, 1944 or Customs Act, 1962 or Assam Value Added Tax Act, 2002 or the Central/IGST/Assam Goods and Service Tax Act, 2017;

- v. The applicant or any partner / proprietor of the applicant firm should not be facing any investigation or enquiry by the CBIC or Govt. of Assam or any of its subordinate offices for any violations under the Chapter V of the Finance Act, 1994 or Central Excise Act, 1944 or the Customs Act, 1962 or the Assam, Value Added Tax Act, 2002 or the Central/IGST/Assam Goods and Service Tax Act, 2017;
- vi. The location of the office of the applicant/partner/proprietor having experience as stated above who is in charge of such office should be within the State of Assam preferably in the city of Guwahati.

Selection Procedure and other terms:- The selection will be as follows-

- A. 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. The basic criteria for selecting the applicant would be the experience in audit/consultancy/representation in the Income Tax, Central Excise, Service Tax, VAT and GST matters, turnover, staff strength, audit experience etc. 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):-
 - i. More than 5 years but less than 10 years : 60%
 - ii. 10 years or more but less than 15 years : 75%
 - iii. 15 years or more : 100%

(The above criterion carries 15 Marks.)

- b. Applicant(s) empanelment as auditor with anyone of the following departments during the last 7 years (Provide copy of order / letter of empanelment with the Department(s)):-
 - i. Formations of Income Tax Department
 - ii. Custom Commissionerate
 - iii. Central Excise and Service Tax Commissionerate
 - iv. Department of Value Added Tax
 - v. Commissionerate of Goods & Services Tax

[The above criterion carries 4 Marks in case of one (01) department, 7 Marks for two (02) departments, 11 Marks for three (03) departments and maximum 15 Marks for four (04) or more departments.]

- c. Applicant(s) 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 – 20 lakhs :	60%
21 lakhs – 50 lakhs :	70%
51 lakhs – 1 crore :	80%
More than 1 crore :	100%

(The above criterion carries 15 Marks.)

- d. Applicant(s) or any partner(s)/proprietor of the applicant firm(s)/professional(s) office profile with staff strength of at least 5 (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) consisting of audit and article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit **(Provide details of staff engaged along with their names, educational qualification, date of engagement, contact details etc.):-**
- i. More than 10 : 100%
- ii. More than 5 but less than or equal to 10 : 75%
- iii. Less than or equal to 5: 50%

(The above criterion carries 15 Marks.)

- e. Applicant should submit brief approach paper (not exceeding 3000 words) covering the following:-
- Areas and Challenges in undertaking the special audit of units availing Budgetary Support Scheme under Goods & Services Tax Act, 2017.
 - Technical parameters/approach to assess correct declaration of their production capacity and subsequent production and related supplies made by these units.
 - Proposed methodologies to analyze & evaluate the above on technical parameters.
 - Proposed work plan for responding to the Scope of work.
 - Proposed solutions/methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.
 - Proposed innovations in analysis audit and follow up action for

successful conclusion of such special audit through discharge of financial liabilities by registered person.

(The above criterion carries 25 Marks.)

- B. The minimum qualifying marks will be 50 based on the above evaluation criteria. The number of empanelment will depend upon the applications received and the requirement of this office. Based on the evaluation of this pilot, the decision for further empanelment would be taken.
- C. Out of empanelled candidates, audit of the units would be allotted to the firms/person at the sole discretion of the Principal Commissioner, CGST & Central Excise, Guwahati. Their performance would be monitored by examining the quality and findings of audit reports submitted by them.
- D. The panel so made above shall be in force for a period of special Audit of the units availing Budgetary support scheme. However, in case of necessity, new person/firm can be added in the panel by following the prescribed procedure.
- E. 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 followings:-
 - i. If the empanelment has been obtained on the basis of false information/mis-statement.
 - ii. If the Auditor does not take up the Audit in terms of the appointment/allotment letter.
 - iii. If the Auditor fails to maintain/honour confidentiality & secrecy in all respect.
 - iv. If the Auditor fails to comply with any of the eligibility criteria/other terms & conditions.
 - v. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within prescribed time.
 - vi. If the auditor, after empanelment, ceases to be the member/registrant with Institute of Chartered Accountants of India/Institute of Cost Accountants of India

Scope of Work:-

The Special Audit shall be conducted by the Special Auditor in terms of Para 8.4 of the Notification dated 05.10.2017 issued by the Ministry of Commerce & Industry, Department of Industrial Policy & Promotion Section 66 of Central Goods and Service Tax Act, 2017. He/she shall examine and audit

the records & books of accounts of the selected units. He/she shall check and verify the compliance of the provisions of CGST Act, 2017, IGST Act, 2017 & SGST Act, 2017 and Rules made there under by the units including the correctness of turnover declared, input tax credit availed, taxes paid, refund claimed etc. and detect the tax evasion, if any, by such units. The Auditor should also verify certain factors such as consumption of principal inputs, consumption of electricity and decide on the basis of the same, if the quantum of supply has been correctly declared. They should also verify the correctness of declared production capacity and production or overvaluation of supplies He/she shall submit their report within the prescribed period as per sub section 2 of section 66 of the CGST Act 2017. In case the units selected for special Audit 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.

Duties and obligations:-

The Applicant/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 Auditor may be required to visit the offices including branch office/head office of units to conduct the Audit of GST and to call for and examine the required documents.
- iii. The Auditor, within the period specified by the Principal Commissioner, CGST & C. Ex., Guwahati, 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 Input Tax credit etc. duly quantified and with their observations. Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.
- iv. The nominated person/firm should not have represented or advised in any manner the units 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 unit for audit and a certificate in this regard would have to be submitted by the appointed empanelled special auditor before accepting the special audit.
- v. 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.

- 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.
- vii. In case the Units 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.
- viii. The empanelled Chartered Accountants and the Cost Accountants shall give an undertaking at the time of allotment of units that they will not take up Statutory Audit of the said units allocated to them for special audit and also during the period they are on the panel of CGST, Guwahati.
- ix. The auditor will not associate any junior staff for the Audit purpose except with due approval of such person with equivalent qualification & experience by the Department in writing.

Schedule of Fees:

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

Sl. No	Aggregate Turnover in Rs. (under jurisdiction of CGST, Guwahati only)	Rate of Audit fees (Rs.) + GST as applicable
1	Less than 5 crore	25000.00
2	More than 5 crore but less than 20 crore	50000.00
3	More than 20 crore but less than 40 crore	75000.00
4	40 crores and more	100000.00

The payment of fee to the extent of 80% will be released on satisfactory conclusion of Special Audit and after issuance of information of findings upon Special Audit to the Units. Rest 20% of the fee will be released either on discharge of statutory liabilities towards tax, interest etc., determined on the basis of Special Audit report, if any, by the Units or after rendering of all required assistance/advice by the auditor during the first stage of appeal in case the Units prefers to contests the findings of Special Audit, whichever is earlier.

General :-

- i. It is the sole discretion of the Principal Commissioner, CGST & C. Ex., Guwahati to select any of the Chartered Accountants/Cost Accountants from the panel for conducting the Special Audit.
- ii. This office reserves the right to remove name of any of the Chartered Accountants/Cost Accountants 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.

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

- i. EOI is to be submitted under sealed cover to Shri Anirban Choudhury, Assistant Commissioner, CGST Division I, Guwahati
- 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. Office of the Principal Commissioner, CGST & Central Excise, Guwahati 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.

8. Submission of EOI

- i. EOI shall be received under sealed cover only.
- ii. The applicant has to submit the duly filled and signed Performa as at Annexure-A.
- iii. The applicant has to submit duly filled and signed Annexure-B as well as all the self-certified documents as per Annexure-B.
- iv. The intending Applicants are advised to visit the official website www.cexcusner.gov.in regularly till closing date of submission of EOI for any corrigendum/addendum/amendments.
- v. There is no cost of the EOI document.
- vi. 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 empanelled applicants will be displayed on the office board of this office on finalisation.
- vii. Any documents for eligibility/qualification not mentioned in the annexure shall be attached separately.

PRE-PROPOSAL MEETING

The pre-proposal meeting will be held by the Office of the Principal

Commissioner, CGST & C. Ex., Guwahati on 17.07.2025 at 03.30 pm in the Conference Hall, 5th Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati 781001 for resolution of any issue, clarifications etc.

ASSISTANCE TO APPLICANTS

For any queries relating to the process of EOI submission, the applicants may contact Shri Anirban Choudhury, Assistant Commissioner (Tech) at Telephone: 9735064864 (Monday-Friday, 09:30 AM to 06.00 PM) Or mail at the email Id: cetech94@gmail.com.

Digitally signed by
Hemanga Phukon
(हेमांग फुकॉन)
Date: 18.07.2025
संयुक्त आयुक्त / Joint Commissioner

ANNEXURE-A

PROFORMA FOR APPLICATION FOR EMPANELMENT AS SPECIAL AUDITOR FOR CONDUCTING AUDIT OF UNITS UNDER THE JURISDICTION OF GUWAHATI CGST COMMISSIONERATE AVAILING BUDGETARY SUPPORT SCHEME

Sl. No	Information/Details sought
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	Date of Birth (in case of individual) and date of incorporation (in case of firm)
4	Address for correspondence including contact No./Mobile No. and E-mail ID
5	Membership No. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India along with date of becoming member of the institute
6	Whether empanelled (during last seven years) with Department of

	Income Tax, Department of Customs & Central Excise and Service Tax, Department of Value Added Tax, Department of Goods & Services Tax	
7	Average annual turnover in last three financial years	
8	No. of Audit Assignments of Internal /Statutory/Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 5 years.	
9	Staff strength (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) Consisting of Audit and Article clerks with the knowledge in bookkeeping and accountancy and are engaged in outdoor audit.	
10	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 Western India Regional Council of Institute of Cost Accountants of India /CBIC/Govt. of Assam against any applicant/proprietor/partner/ employee of the firm (Give details)	

ANNEXURE –B**CHECKLIST OF DOCUMENTS TO BE SCANNED & SENT ALONG WITH “EOI”**

S.No.	Item Description	Yes/No	Remarks
1	Copy of PAN		
2	Copy of Aadhar Card/ Voter ID/Passport etc. mentioning address		
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		
5	Copy of order/letter of empanelment with the Department(s):-		
	1. Department of Income Tax		
	2. Commissionerate of Customs		
	3. Commissionerate of Central Excise & Service Tax		
	4. Department of Value Added Tax		
	5. Commissionerate of Goods & Services Tax		
6	Copies of full Income tax returns & Financial Accounts for the last three financial years.		
7	Details of staff engaged (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) consisting of audit and article clerks with the accountancy and are engaged in outdoor audit providing their knowledge in book-		

	keeping and names, educational qualification, date of engagement, contact details etc. in Annexure-C		
8	Brief approach paper (not exceeding 3000 words) as mentioned at point No. 2 (Selection Procedure) sub-point (f) in Annexure-D		
9	Verification/Declaration as in Annexure-E		

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.

ANNEXURE –C

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

ANNEXURE-D

Sl. No	Information sought	Details to be furnished
1	Areas and Challenges in undertaking the special audit of units availing Budgetary Support Scheme under Goods & Services Tax Act, 2017.	
2	Technical parameters/approach to assess correct declaration of their production capacity and subsequent production and related supplies made by these units.	
3	Proposed methodologies to analyze & evaluate the above on technical parameters.	
4	Proposed work plan for responding to the Scope of work.	
5	Proposed solutions/methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person.	

6	Proposed innovations in analysis audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person.	
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ANNEXURE-E

DECLARATION

I Proprietor/Partner of M/s do hereby declare that the information/details etc. submitted in/along with Expression of Interest application are true and correct to the best of my knowledge and belief.

Dated :

Place:

Signature