भारत सरकार/ Govt. of India
प्रधान मुख्य आयकर आयुक्त,गुजरात का कार्यालय
Office of the Principal Chief Commissioner of Income Tax, Gujarat
कमरा नं.202,दूसरी मंजिल, आयकर भवन,आश्रम रोड, अहमदाबाद-380009
Room No. 202, AaykarBhavan, Ashram Road, Ahmedabad-380009
दूरभाष: Tele: (079) 2969 5023 फैक्स Fax: (079) 2969 5023
E-mail Id: ahmedabad.dcit.hq.coord@incometax.gov.in

No.PCCIT-GUJ/HQ/DC-Co.ord./303/2026-27/ **Date: 21.10.2026**

PUBLIC NOTICE

The Income Tax Department, Gujarat invites applications from Chartered Accountants for empanelment **to carry out special audit u/s 268(5) of the Income-tax Act, 2025 (u/s 142(2A) of the erstwhile Income-tax Act, 1961) for the period from the date of order to 31/03/2029.**

A. The 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, Gujarat, and primarily engaged in the profession of accountancy and auditing, having a staff strength of at least 15, including a minimum of 3 Chartered Accountants who have been working continuously with the applicant for at least last one year as on 31/03/2026.*

2) *The applicant should have filed returns of income regularly upto AY 2026-27 and the Gross Professional Receipts of the applicant exclusively from professional services like accountancy and auditing declared therein should not be less than Rs. 50 lakhs in any two out of the last five preceding financial years i.e. from 2021-22 to 2025-26.*

3) *The applicant should have accountancy and auditing experience for a minimum period of 10 years as on 31/03/2026.*

4) *The applicant should have audited books of accounts for tax audit of at least one business entity having turnover of Rs. 50 Cr or more in any two out of the last five preceding financial years i.e. from 2021-22 to 2025-26.*

5) *There should not be any proceedings with regard to income tax evasion/demand/ penalty/ prosecution pending against the applicant or any of the partners of the applicant CA Firm/LLP/Proprietary concern on the date of application or should not have been held guilty with regard to tax evasion/penalty/prosecution under the provisions of Income-tax Act, 2025 or erstwhile Income-tax Act, 1961.*

6) *The applicant should not have indulged/found indulged in any unethical professional practices; and also should not have been convicted and/or punished under any Central, State or other law.*

7) *The applicant should not have indulged in any professional misconduct nor should have faced any complaint u/s 21 of the Chartered Accountants Act, 1949 for irregularity in audit before the Institute of Chartered Accountants of India;*

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B. Terms and conditions:

1) *Remuneration including expenses of and incidental to any special audit shall be decided on a case-to-case basis in accordance with Rule 172 of the I.T. Rules, 2026, (Rule 14B of the erstwhile I.T. Rules, 1962) and shall be paid by the Central Government / Income Tax Department.*

2) *The empanelment of Chartered Accountants shall be made at the discretion of the Income Tax Department and the decision made shall be final. Apart from the above-mentioned minimum eligibility criteria; the Income Tax Department reserves the right to consider other relevant factors/inputs/feedbacks etc. while finalizing the list of empanelment of Chartered Accountants.*

3) *The applicant with regard to the fulfillment of requirements stated at clauses (5), (6) and (7) of the 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:

1) *The Application should be submitted online by filling the "Application Form" and uploading necessary supporting documents, available on official website of Income Tax Department, Gujarat www.incometaxgujarat.gov.in*

2) *The applicant shall submit **duly signed** physical copy of the electronically submitted form after taking print out of the same. 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. The physical copy of the application form along-with all supporting documents and an original affidavit can be submitted either through post or in person by visiting the office of DCIT(HQ)(Co-ordination) between 9.30 AM to 6.00 PM on all working days at Room No. 202, 2nd Floor, Aayakar Bhavan, Ashram Road, Ahmedabad-380009.*

D. The last date for submission of online application is 20/11/2026.

The duly signed physical copy of the electronically submitted form along-with supporting documents and original affidavit shall reach the office of DCIT(HQ)(Co-ordination) on or before 20/11/2026 by 6.00 PM.

E. The notice along-with online application form is available on official website of Income Tax Department, Gujarat www.incometaxgujarat.gov.in

Kalpesh Kavad
Deputy Commissioner of Income Tax (HQ) (Co-ordination)
For, Pr. Chief Commissioner of Income Tax, Gujarat
Ahmedabad

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