

भारत सरकार
प्रधान मुख्य आयकर आयुक्त का कार्यालय,
आंध्रप्रदेश व तेलंगाना, हैदराबाद,
बी' ब्लॉक, नवी तल, आयकर शिखर,
10-2-3, ए सी गार्ड्स, हैदराबाद-500004



GOVERNMENT OF INDIA
Office of the Pr. Chief Commissioner
of Income Tax, AP and TG,
'B' Block, 9th Floor, IT Towers,
10-2-3, A. C. Guards, Hyderabad –
500004.
hyderabad.Addlcit.hq.tech@incometax.gov.in

F.No. Pr.CCIT/Tech/41(192)/Special Audit 268(5)(i)/2026-27

DATE: 18.09.2026

NOTICE

The Pr. Chief Commissioner of Income Tax, AP & TG invites applications from reputed Chartered Accountant firms/LLPs/proprietary concerns for empanelment as Special Auditors for the period from 01.01.2027 to 31.12.2029, to carry out audit in accordance with the provisions of section 142(2A)(i) of the Income-tax Act, 1961 and/or section 268(5)(i) of the Income-tax Act, 2025, as applicable. The remuneration for Special Audit shall be governed by Rule 14B of the Income-tax Rules, 1962 and/or Rule 172 of the Income-tax Rules, 2026, as applicable.

A. Minimum Eligibility Criteria

- (a) The applicant should be having at least one office located in the state of Andhra Pradesh or Telangana (supporting evidence in the form of leave and license agreement, utility bill etc should be enclosed with the application and marked as **Annexure-A**).
- (b) The applicant should have accountancy and auditing experience of a minimum period of 5 years as on 31.03.2026 (Supporting evidence, such as invoices raised, shall be enclosed with the application and marked as **Annexure-B**).
- (c) The applicant should be a reputed firm/LLP/proprietary concern in the profession of accountancy and auditing, having a staff strength of at least 10 persons, other than Chartered Accountants, and a minimum of 4 Chartered Accountants working continuously for at least the last one year, including partners/designated partners/proprietor, as on 31.03.2026. Adequate evidence supporting the claim of staff strength and number of Chartered Accountants shall be enclosed with the application and marked as **Annexure-C**.
- (d) The applicant firm/LLP/proprietary concern should have conducted statutory audit under the Companies Act of at least 5 companies in each of the last 5 financial years. Further, the applicant should have conducted audit under the Companies Act of at least 3 companies having turnover exceeding ₹50 crore and tax audit under section 44AB of at least 3 assesseees having turnover exceeding ₹50 crore, in at least 2 out of the last 5 financial years (i.e. from F.Y.2020-21 to F.Y.2024-25). (Supporting evidence, including details of the entities audited, shall be enclosed with the application and marked as **Annexure-D**).
- (e) The applicant should have filed returns of income regularly up to A.Y. 2025-26 and the gross professional receipts of the applicant from accountancy and auditing exclusively declared therein should be at least Rs. 1 crore or more in at least 3 of the last 5 years (i.e. from F.Y. 2020-21 to F.Y.2024-25).

- i. Evidence supporting claim in this respect needs to be enclosed with the application and to be marked as **Annexure-E**.
 - ii. PANs, AO details of the applicant concern/firm and those of the partners need to be specified in the application.
- (f) 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 by the Income Tax Department with the Institute of Chartered Accountants. Further, no disciplinary action should have been taken and no disciplinary proceedings should be pending against the applicant firm/LLP/proprietary concern or its partners/proprietor before ICAI/NFRA or any other statutory/professional body.
- (g) No prosecution should be pending/charged under Chapter XXII of the Income-tax Act, 1961 or under any other statute, against the firm/LLP or its partners or against the proprietary concern, as the case may be.
- (h) The applicant should not be facing any investigation/inquiry for tax evasion or any other crime as on the date of making the application. There should not be any undisputed outstanding income-tax demand against the applicant firm/LLP/proprietary concern or its partners/proprietor as on the date of application.
- (i) The applicant firm/LLP/proprietary concern, or any of its partners/designated partners/proprietor, should not have been blacklisted, debarred, suspended or otherwise restrained from undertaking audit, consultancy or professional assignments by any Ministry/Department of the Central Government or State Government, any Public Sector Undertaking, statutory authority, regulatory authority, Government agency, ICAI/NFRA, or any other professional body, as on the date of application. A declaration to this effect shall be enclosed with the application and marked as part of Annexure-F.
- (Declaration by the applicant in respect of fulfilment of clauses (f), (g), (h) and (i) as above needs to be enclosed with the application and to be marked as **Annexure-F**).*
- (j) If the applicant is/was empanelled by the Income Tax Department anytime earlier for special audit u/s 142(2A)(i) of the I.T. Act, 1961 a note on the contribution made in about 500 words should be attached along with the application. **(Annexure G)**.
- (k) The decision of the Department as regards the empanelment of CAs will be final and binding. No representation for review in this regard will be entertained.

B. Terms and conditions:

- a) The remuneration including expenses of and incidental to any special audit shall be decided on case-to-case basis in accordance with Rule 14B of the Income-tax Rules, 1962 and/or Rule 172 of the Income-tax Rules, 2026, as applicable, and shall be paid by the Department.
- b) The empanelment of CAs shall be made at the discretion of the 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 for empanelment of CAs.
- c) Application should be submitted in the format given in the notice. Any application not submitted in the prescribed format or not accompanied by the required supporting evidence shall not be considered.

Chartered Accountant firms/LLP/proprietary concerns fulfilling the above criteria may submit the application along with complete address, contact number and e-mail ID and other enclosures as mentioned above to the office of the Joint/Additional Commissioner of Income Tax (Hqrs.) (Tech), 5D, 5th Floor, Income Tax Towers, A. C. Guards, Hyderabad - 500004.

Last date for submission of application is 20.10.2026 by 5 PM. The duly completed applications received between the date of publication of this notice till the due date i.e. 20.10.2026 by 5 PM, will only be considered.

The Chartered Accountant firms/LLPs/proprietary concerns which were empanelled earlier, or whose earlier applications are pending for approval, are also required to apply afresh in accordance with this notice. In case any such Chartered Accountant firm/LLP/proprietary concern fails to apply and get empanelled pursuant to this notice, its earlier empanelment/registration shall expire on 31.12.2026 and shall not be valid for the period commencing from 01.01.2027.

This notice along with Proforma for application is also available on our website www.incometaxhyderabad.gov.in.

Yours faithfully,


4/8/09/2026

DCIT(Tech & Pros), Hyderabad
Member Secretary, Committee for Empanelment of CAs

PROFORMA FOR APPLICATION

1. Name of the applicant:
2. Complete Address of the applicant:
3. Office address:
4. PAN of the applicant:
5. Details of the AO of the applicant:
6. Phone no. & Fax no. of the applicant:
7. Website address and email id of the applicant:
8. Details of the Partners/proprietor of the applicant:

S. No.	Name of the partner/ Proprietor	PAN	Details of AO	Membership No.	Phone no & email id

9. Address of Office Located in the state of Andhra Pradesh or Telangana:

(Evidence in support of above address to be enclosed & mark as Annexure A)

10. Minimum experience, empanelment with other Government Departments and details about outstanding work and suitability:

(a) No. of years of accountancy and auditing experience as on 31.03.2026 along with evidence	No. of years: _____ (Enclose evidence and mark it as Annexure - B)
(b) Is the applicant empanelled with any other Govt. agency?	Yes/No If yes, then specify details on separate sheet and enclose.

(c) Please indicate any outstanding work done earlier as an empanelled auditor for the Income Tax Department:

Years in which empanelled as an auditor	Outstanding work done

(d) Please indicate (in not more than 500 words) your suitability to be empanelled as a special auditor on a separate sheet.

11. Staff Strength and No. of CAs:

- i. Total Staff strength as on 31.03.2026 (other than CAs): _____
 - ii. No. of CAs continuously working for at least one year as on 31.03.2026: _____
- (Evidence in support of (i) and (ii) above to be enclosed & marked as Annexure C)*

12. Details with evidence of the applicant firm/LLP/proprietary concern having conducted

- (i) statutory audit under the Companies Act of at least 5 companies in each of the last 5 financial years
- (ii) audit under the Companies Act of at least 3 companies having turnover exceeding ₹50 crore in at least 2 out of the last 5 financial years (i.e. from F.Y.2020-21 to F.Y.2024-25).
- (iii) tax audit under section 44AB of at least 3 assessees having turnover exceeding ₹50 crore in at least 2 out of the last 5 financial years (i.e. from F.Y.2020-21 to F.Y.2024-25). (Enclose evidence and mark it as **Annexure-D**)

13. Details of returns of income and gross professional receipts of the applicant:

Has the applicant filed returns of income regularly up to A.Y. 2025-26: Yes/No

If yes, then the details of filing of return in the last 5 years:

Assessment Year	Date of Filing	Returned Income
AY 2021-22		
AY 2022-23		
AY 2023-24		
AY 2024-25		
AY 2025-26		

The amount of gross professional receipts from accountancy and auditing exclusively in the last 5 years along with evidence to be marked as **Annexure E**:

FY	From accountancy	From auditing	Other than accountancy and auditing	Total
FY 2020-21				
FY 2021-22				
FY 2022-23				
FY 2023-24				
FY 2024-25				

Declaration

14. Declaration to be enclosed by the applicant and marked as **Annexure-F** in respect of fulfilment of clauses (f), (g), (h) and (i) of this notice.

15. CAs empanelled by the Income Tax Department (AP & TS region) anytime earlier for special audit u/s 142(2A)(i) of the IT Act, 1961 a note on the contribution made in about 500 words should be attached along with the application. (Annexure G)

Seal of the applicant: _____

Date: _____

Name and signature of the authorized person:

Designation of such person:

ANNEXURE-A

i)	Address of Office Located in Andhra Pradesh or Telangana Region.	
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ANNEXURE-B

i)	No. of years of auditing experience as on 31.03.2026 along with evidence	
ii)	Membership No. of C.A/Partners	
iii)	E-mail id of the C.A. Firms and Partners	

ANNEXURE-C

i)	No. of Staff employed along with evidence	
ii)	No. of CAs employed with the firm along with Evidence.	

ANNEXURE-D

i)	Details with evidence of the applicant firm/LLP/proprietary concern having conducted (a) statutory audit under the Companies Act of at least 5 companies in each of the last 5 financial years (b) audit under the Companies Act of at least 3 companies having turnover exceeding ₹50 crore in at least 2 out of the last 5 financial years (i.e. from F.Y.2020-21 to F.Y.2024-25). (c) tax audit under section 44AB of at least 3 assesseees having turnover exceeding ₹50 crore in at least 2 out of the last 5 financial years (i.e. from F.Y.2020-21 to F.Y.2024-25).	
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ANNEXURE-F

I, _____, partner/proprietor/authorised signatory of M/s _____, having PAN _____, hereby declare and certify as under:

- i. That the applicant firm/LLP/proprietary concern and its partners/proprietor have not been charged with professional misconduct and no complaint under section 21 of the Chartered Accountants Act, 1949 has been filed by the Income Tax Department with the Institute of Chartered Accountants of India against the applicant or its partners/proprietor.

- ii. That no disciplinary action has been taken and no disciplinary proceedings are pending against the applicant firm/LLP/proprietary concern or its partners/proprietor before ICAI/NFRA or any other statutory/professional body.
- iii. That no prosecution is pending or has been charged under Chapter XXII of the Income-tax Act or under any other statute against the applicant firm/LLP/proprietary concern or its partners/proprietor.
- iv. That the applicant firm/LLP/proprietary concern and its partners/proprietor are not facing any investigation/inquiry for tax evasion or any other crime as on the date of this application.
- v. That there is no undisputed outstanding income-tax demand against the applicant firm/LLP/proprietary concern or its partners/proprietor as on the date of this application.
- vi. That the applicant firm/LLP/proprietary concern and its partners/designated partners/proprietor have not been blacklisted, debarred, suspended or otherwise restrained from undertaking audit, consultancy or professional assignments by any Ministry/Department of the Central Government or State Government, any Public Sector Undertaking, statutory authority, regulatory authority, Government agency, ICAI/NFRA, or any other professional body, as on the date of this application.
- vii. That all particulars furnished in the application and annexures are true, correct and complete to the best of my knowledge and belief. I understand that if any information is found to be false, incorrect or suppressed, the application shall be liable for rejection and, if already empanelled, the empanelment shall be liable for cancellation without prejudice to any other action that may be taken under law.

Place:

Date:

Seal of applicant:

Name and signature of authorised person:

Designation:

ANNEXURE-G

S. No.	Name of the firm/LLP/proprietary concern	PAN/TAN	Address, contact NO. & E-mail id	FY in which extraordinary work done	Details of extraordinary work contribution in about 500 words

CHECKLIST

The applicants are advised to ensure that the applications to be submitted should be duly filled in along with the following details. Incomplete and incorrectly filled in applications are liable for rejection:

- Main application on applicant's letter head
- Duly filled in Proforma for Application
- Annexure-A supporting for office located in Andhra Pradesh or Telangana
- Annexure-B supporting for claim of years of experience
- Annexure-C supporting claim of staff strength
- Annexure-D supporting for claim of audit of books of account of entities.
- Annexure-E supporting for claim of average gross professional receipts from auditing and accountancy being at least Rs. 1 Crore in 3 years of the last 5 years.
- Annexure-F Self declaration in respect of fulfilment of clauses (f), (g), (h) and (i) of the notice.
- Annexure G - Self Declaration of already empanelled CAs with respect to their extraordinary work contribution in about 500 words.
- All pages are to be duly signed and sealed.