

Excise & Taxation Department, U.T., Chandigarh
(Additional Town Hall Building, Sector 17, Chandigarh)
(email- aetc-chd@nic.in, Phone- 0172-4170213)

The criteria for appointment of a CA firm is as follows:-

1. The firm should have minimum five partners with at least three FCA.
2. The firm should have registered office at Chandigarh, Panchkula or Mohali.
3. The firm should have average turnover of 75 lacs in the last four financial years.
4. The firm should be in existence for at least fifteen years.
5. The firm will submit an undertaking regarding GST Audits under GST law for companies with turnover of at least Rs. 20 crores for services/ Rs. 50 crores for goods.

The major work of the Tax Intelligence Unit will be as under:-

1. Comparison of data reflected in GSTR-3B & GSTR-2A and GSTR-3B & GSTR-1.
2. Comparison of ITC claimed in the TRAN-1 & GSTR-3B.
3. Genuineness of the refunds claimed under IGST, CGST and UTGST.
4. Genuineness of the taxpayers newly registered under GST regime.
5. The analysis of latest amendments in the GST Acts & Rules.
6. As the first year of GST regime is completed and the annual statement for the period 01.07.2018 to 31.03.2018 is to be filed and the taxpayer will submit his balance sheet alongwith the annual return. The intelligence unit shall scrutinize the return and the balance sheet to find out the discrepancies so that the revenue leakage can be plugged.
7. The major work of the intelligence unit will be to generate sources for more revenue and to plug evasion of tax.

Remunerations and other conditions

The monthly fixed remuneration for the services provided by the CA will be Rs. 30,000/- + taxes. The appointment will be made on contractual basis for one year with a clause for extension if work and conduct is found satisfactory by the Competent Authority i.e. Finance Secretary-cum-Secretary Excise & Taxation, U.T., Chandigarh.