

**OFFICE OF COMPTROLLER AND AUDITOR GENERAL OF INDIA**  
**NEW DELHI**  
**Examination Wing**

**Circular No. 19 of 2022**

(For IA&AD only)

No. 661/7-Exam/RAE Certificate/2007 Vol. IV

Dated: 20/12/ 2022

To

**Heads of Department of IA&AD offices**  
(As per standard e-mail list)

**Subject: Recognition of Revenue Audit Exam (RAE) for Sr. AOs/AAOs as a recognised Accountancy Exam for appearing as Authorised Representatives in Income Tax cases - Online Generation of 'Certificate' for RAE passed candidates by outsourced agency**

Madam/Sir,

Exam Wing Circular No.3 of 1911 dated 22/3/1991 and Circular No.20 of 1991 dated 20/11/1991 regarding recognition of Revenue Audit Exam for Sr. AOs/AAOs (erstwhile SOs/AAOs) as a recognised Accountancy Exam for appearing as Authorised Representatives in Income Tax cases under Section 288 (2) (V) of the Income Tax Act 1961 and duly amended Rule 50 of the Income Tax 1962 may kindly be referred.



In the existing system, certificate to RAE passed officials who have retired or due to retire shortly is being issued by field offices (HoDs) after getting the result verified from this office.

The matter has been reviewed and it has been decided to generate certificate of the RAE passed officials along with their pass results online to avoid delays in issue of the certificate and also to streamline the process. The field offices need not send the application of RAE passed officials for verification at Headquarters. The HoDs may download and issue the certificate for appearing as Authorised Representatives on receipt of applications from the officials who have retired or due to retire shortly at their own level, subsequent to their passing the RA Exam conducted by Headquarters.

Yours faithfully,

  
(HIRAK BAGCHI)

Sr. Administrative Officer (Exam)

 <p data-bbox="263 335 462 396">SUPREME AUDIT INSTITUTION OF INDIA लोकहितार्थं सत्यनिष्ठा Dedicated to Truth in Public Interest</p>	<b>OFFICE NAME (Full) WITH CODE</b>	 <p data-bbox="1348 335 1428 358">सत्यमेव जयते</p>
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Certificate No.

Date:



### CERTIFICATE

This is to certify that Shri/Smt/Km ----- Sr. Audit Officers/Assistant Audit Officers has passed the Revenue Audit Examination (Index No. ) for Sr. Audit Officers/Assistant Audit Officers held in the year ----- in Civil/Commercial/Defence/Finance & Communication/Railway Audit Branch conducted by Indian Audit and Accounts Department.

Shri/Smt/Km ----- is authorized to appear as **“Authorised Representative”** before the Income Tax Authorities under Section 288 (2) (V) of the Income Tax Act, 1961 read with Rule 50 of Income Tax Rule, 1962 (as amended).

Head of Department

*Note: This certificate is valid on cessation of Government service (superannuation/voluntary retirement etc)*

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प्रमाणपत्र सं. \_\_\_\_\_

दिनांक:

### प्रमाणपत्र

यह प्रमाणित किया जाता है कि श्री/श्रीमती/कु \_\_\_\_\_ वरिष्ठ लेखापरीक्षा अधिकारी/सहायक लेखापरीक्षा अधिकारी ने भारतीय लेखापरीक्षा और लेखा विभाग द्वारा आयोजित सिविल/वाणिज्यिक/रक्षा/वित्त एवं संचार/रेलवे लेखापरीक्षा शाखा में वर्ष \_\_\_\_\_ में आयोजित वरिष्ठ लेखापरीक्षा अधिकारियों/सहायक लेखापरीक्षा अधिकारियों के लिए राजस्व लेखापरीक्षा (इन्डेक्स संख्या. \_\_\_\_\_) उत्तीर्ण की है।

श्री/श्रीमती/कु \_\_\_\_\_ आयकर अधिनियम, 1961 की धारा 288 (2) (वी) के साथ पठित आयकर नियमावली, 1962 का नियम 50 (यथा संशोधित) के तहत आयकर अधिकारियों के समक्ष "अधिकृत प्रतिनिधि" के रूप में उपस्थित होने के लिए अधिकृत है।

विभागाध्यक्ष

नोट: यह प्रमाणपत्र सरकारी सेवा की समाप्ति (सेवानिवृत्ति/स्वैच्छिक सेवानिवृत्ति आदि) पर मान्य है।