TABLE OF CONTENTS

DESCRIPTION	Reference to		
	Paragraph	Page	
Preface		iii	
Overview		v-vii	
CHAPTER-I: GENERAL			
Trend of revenue receipts	1.1	1-5	
Analysis of arrears of revenue	1.2	5-6	
Arrears in assessments	1.3	6-7	
Evasion of tax	1.4	7-8	
Refund cases	1.5	8	
Response of Government/Departments towards Audit	1.6	8-9	
Departmental Audit committee meetings	1.6.1	10	
Response of Departments to draft Audit paragraphs	1.6.2	10	
Follow up on the Audit Reports-summarised position	1.6.3	10-11	
Action taken by the Departments on issues raised by Audit: Detailed status for VAT under Major Receipt Head '0040'	1.7	11	
Inspection Reports	1.7.1	11	
Recovery of accepted cases	1.7.2	11	
Action taken on Audit recommendations accepted by the Department/ Government	1.7.3	12	
Internal Audit	1.8	12	
Audit planning	1.9	12	
Results of audit	1.10	13	
Coverage of this Report	1.11	13	
CHAPTER-II: TAXES/VAT ON SALES AND TRA	DE		
Tax administration	2.1	15	
Results of audit	2.2	15	
Excess allowance of Input Tax Credit	2.3	16-17	
Wrong allowance of concessional rate of tax	2.4	17	
Grant of concessions without statutory forms	2.5	17-19	
Incorrect determination of turnover	2.6	19-20	
Allowance of Inadmissible deductions and Excess deduction of labour charges in case of work contractors	2.7	20-21	
Inadmissible allowance of Input Tax Credit (ITC) on branch transfer	2.8	22	
Short/Non levy of Interest on additional demand of tax	2.9	22-23	
Suppression of sale and stock	2.10	23-24	

CHAPTER-III: STATE EXCISE			
Tax administration	3.1	25	
Results of audit	3.2	25	
Non-levy of penalty and additional penalty on short lifting of Minimum Guaranteed Quota	3.3	26-27	
Short recovery of Retail Excise Duty	3.4	27	
Non-Verification of Treasury Challans	3.5	28-29	
Non levy of interest on delayed payment	3.6	29-30	
Low yield of spirit (Extra Neutral Alcohol) from molasses	3.7	30-31	
CHAPTER-IV: STAMP DUTY			
Tax administration	4.1	33	
Results of audit	4.2	33-34	
Allotment of Government land on lease	4.3	34-36	
Short realisation of Stamp Duty and Registration Fee on built up structures	4.4	37-38	
Short determination of market value of properties	4.5	38-39	
Short realisation of Stamp Duty and Registration Fee on Lease Deeds	4.6	39-40	
CHAPTER-V: TAXES ON VEHICLES, PASSENGERS AND GOODS			
Tax administration	5.1	41	
Results of audit	5.2	41-42	
Non-realization of Passenger and Goods Tax	5.3	42-43	
APPENDICES	Reference to		
	Paragraph	Page	
1.1 Trend of revenue receipts	1.1	45	
1.2 Trend of revenue receipts	1.1.3	46	
1.3 Inspection Reports	1.7.1	47	
1.4 Recovery of Accepted cases	1.7.2	47	
Glossary		49-50	