TABLE OF CONTENTS

Particulars Particulars	Paragraph	Page	
Preface		(iii)	
Overview		(v)	
CHAPTER-I: GENERAL			
Trend of revenue receipts	1.1	1	
Analysis of arrears of revenue	1.2	4	
Analysis of cases in which stay was granted	1.3	4	
Arrears in assessments	1.4	5	
Evasion of tax detected by the Departments	1.5	6	
Pendency of refund cases	1.6	7	
Response of the Government/Departments to Audit	1.7	8	
Status of the mechanism for dealing with the issues raised in Audit	1.8	12	
Action taken on the recommendations accepted by the Departments/ Government	1.9	14	
Audit planning	1.10	15	
Results of audit	1.11	15	
Coverage of the Report	1.12	15	
CHAPTER-II: GST, TAXES/VAT ON SALES, TRADE ETC.			
Tax administration	2.1	17	
Internal audit	2.2	17	
Results of audit	2.3	17	
Compliance Audit on Transition from Kerala Value Added Tax to Goods and Services Tax	2.4	19	
Short levy of tax	2.5	34	
CHAPTER-III : TAXES ON VEHICL	ES		
Tax administration	3.1	39	
Internal audit	3.2	39	
Results of audit	3.3	39	
Short levy of one time tax due to incorrect computation of purchase price	3.4	41	
Non/short levy of one time tax in respect of vehicles reclassified from transport vehicles	3.5	41	
Non levy of Green Tax	3.6	42	

Particulars Particulars	Paragraph	Page	
CHAPTER-IV: LAND REVENUE AND BUILDING TAX			
Tax administration	4.1	45	
Internal audit	4.2	45	
Results of audit	4.3	45	
Compliance Audit on Arrears of Revenue	4.4	47	
Non assessment of Building tax in cases reported by the Village Officers	4.5	67	
Non levy of building tax due to buildings escaping assessment	4.6	68	
Short/Non levy of Basic/Land Tax	4.7	69	
CHAPTER-V : STATE EXCISE			
Tax administration	5.1	71	
Internal audit	5.2	71	
Results of audit	5.3	71	
Short collection of cost of establishment	5.4	72	
Appendix		75	
Glossary of Abbreviations		131	