

## PREFACE

This Report for the year ended 31 March 2012 has been prepared for submission to the Governor under Article 151 (2) of the Constitution.

**Part A** of this Report presents the results of audit of receipts of Commercial Tax/Value Added Tax, Stamps and Registration Fee, State Excise, Land Revenue, Taxes on Vehicles, Taxes and Duties on Electricity, Forest and other non-tax receipts.

**Part B** of this Report presents observations arising out of transaction audit of expenditure of the Forest Department.

The cases mentioned in this Report include those that came to notice in the course of test audit of records during the year 2011-12 as well as those which had been noticed in earlier years but could not be included in the previous reports.