

PREFACE

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

Audit of revenue receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971.

This Report presents the results of audit of receipts comprising sales tax/VAT, State excise, taxes on motor vehicles, stamp duty and registration fees, forests, mining and other tax and non-tax receipts of the State.

The cases mentioned in the Report are among those which came to notice in the course of test audit of records during the year 2011-12 as well as those which came to notice in earlier years but could not be included in the previous years' Reports.