

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.

The audit of revenue sector of the State Government is conducted under Section 13 and 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the results of audit of receipts and expenditure comprising Commercial Tax/Value Added Tax, State Excise, Taxes on Vehicles, Taxes on Goods and Passengers, Stamps and Registration Fees, Mining Receipts 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 Audit Reports.