

PREFACE

This Report for the year ended 31 March 2013 has been prepared for submission to the Governor under Article 151 (2) of the Constitution of India.

The audit of revenue receipts of the State Government is conducted under Section 13 and Section 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 Tax on Sales, Trade, etc., State Excise, Taxes on Vehicles, Goods and Passengers, Stamps and Registration Fees 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 2012-13 as well as those which came to notice in earlier years but could not be included in the previous Audit Reports.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.