

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		v
Overview		vii-xi
CHAPTER-I		
GENERAL		
Trend of revenue receipts	1.1	1
Analysis of arrears of revenue	1.2	5
Arrears in assessments	1.3	6
Evasion of tax detected by the Department	1.4	7
Refund cases	1.5	8
Internal Audit	1.6	8
Response of the Government/Departments towards audit	1.7	8
Departmental Audit Committee Meetings	1.7.2	10
Non production of records to audit for scrutiny	1.7.3	10
Follow up on the Audit Reports-summarised position	1.7.4	11
Analysis of the mechanism for dealing with the issues raised by Audit	1.8	12
Position of Inspection Reports	1.8.1	12
Recovery in accepted cases	1.8.2	13
Action taken on the recommendations accepted by the Departments/Government	1.9	14
Audit planning	1.10	14
Results of audit	1.11	14
Coverage of this Report	1.12	14
CHAPTER-II		
TAXES/VAT ON SALES, TRADE		
Tax administration	2.1	15
Results of audit	2.2	15
Performance audit on “Exemption and Concessions against declaration forms”	2.3	16-35

	Reference to	
	Paragraph	Page
Evasion of taxes due to suppression of sales/purchases	2.4	36-40
Non/short levy of tax due to incorrect classification	2.5	41
Incorrect benefit of input tax credit on goods not sold	2.6	43
Non levy of tax on Central Sale	2.7	44
Non/short levy of interest	2.8	44
Incorrect deduction of taxable turnover	2.9	45
Under-assessment of tax due to calculation mistake	2.10	46
Excess brought forward of tax credit	2.11	47
Under-assessment of tax due to application of incorrect rate of tax	2.12	47
Short levy of tax on Works contractors	2.13	50
Incorrect grant of Input Tax Credit	2.14	51
CHAPTER-III		
STATE EXCISE		
Tax administration	3.1	53
Results of audit	3.2	53
Non/short recovery of license fee and interest	3.3	54
Non-realisation of differential license fee on re-auction	3.4	55
CHAPTER-IV		
STAMP DUTY		
Tax administration	4.1	57
Results of audit	4.2	57
Levy of stamp duty on registration of residential/commercial property	4.3	58-64
Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement	4.4	64
Short levy of stamp duty on lease deeds	4.5	65
Short levy of stamp duty due to under-valuation of immovable property	4.6	66
Irregular exemption of stamp duty	4.7	67
Misclassification of 'Conveyance on sale' as release deeds	4.8	68

	Reference to	
	Paragraph	Page
Irregular remission of stamp duty	4.9	69
Short levy of stamp duty due to application of non prime rates on land containing prime khasra	4.10	70
CHAPTER-V		
TAXES ON VEHICLES, GOODS AND PASSENGERS		
Tax administration	5.1	71
Results of audit	5.2	71
TRANSPORT DEPARTMENT		
Non/short realisation of Goods Tax	5.3	72
Non/short recovery of token tax	5.4	73
CHAPTER-VI		
OTHER TAX AND NON-TAX RECEIPTS		
Tax administration	6.1	75
Results of audit	6.2	75
MINES AND GEOLOGY DEPARTMENT		
Non recovery of contract money and interest	6.3	76
Non/short recovery of royalty and interest	6.4	77

APPENDICES

Annexure	Particulars	Reference to	
		Paragraph	Page
I	Position of paragraphs which appeared in the Audit Reports and those pending discussion/replies not received as on 30 September 2017	1.7.4	79
II	Details of PAC recommendations for CAG Report (Revenue Receipts/Sector) outstanding as on 30 September 2017	1.7.4	80
III	Details of PAC recommendations for CAG Report (Revenue Receipts/Sector) outstanding as on 30 September 2017	1.7.4	81
GLOSSARY		83-84	