

TABLE OF CONTENTS

	Paragraph	Page
Preface		iii
Overview		v
CHAPTER 1: GENERAL		
Trend of receipts	1.1	1
Analysis of arrears of revenue	1.2	7
Follow up on Audit Reports – summarised position	1.3	8
Response of the departments/Government to Audit	1.4	9
Internal Audit by Finance (Audit) Department	1.5	11
Results of audit	1.6	12
Coverage of this Report	1.7	12
CHAPTER 2: COMMERCIAL TAXES		
Tax administration	2.1	13
Results of audit	2.2	13
Audit on Implementation of transitional provisions of Goods and Services Tax Act in Bihar	2.3	15
Suppression of turnover	2.4	33
Short levy of tax due to application of incorrect rate of tax	2.5	34
Input Tax Credit	2.6	35
Short levy of tax due to incorrect adjustment of entry tax towards payment of VAT	2.7	37
Short levy of tax due to incorrect availing/claim of deduction	2.8	38
Short levy of tax on rental charges of electric meter	2.9	38
Non/short payment of admitted tax and interest	2.10	39
Non/short levy of entry tax	2.11	41
Short/non-payment of admitted entry tax and interest	2.12	41
Short levy of electricity duty	2.13	43
CHAPTER 3 : REVENUE AND LAND REFORMS		
Tax administration	3.1	45
Results of audit	3.2	45
Non-remittance of establishment charges into the consolidated fund of the State	3.3	45
Non-realisation/remittance of revenue on alienation/transfer of Government land	3.4	47
Excess realisation of contingency charges	3.5	48

CHAPTER 4 : TAXES ON VEHICLES		
Tax administration	4.1	49
Results of audit	4.2	49
Short/non-levy of road safety cess from one time tax (OTT) paying vehicles	4.3	50
Assignment of registration mark to commercial tractor without realisation of one time tax	4.4	51
Non-realisation of penalty for belated payment of OTT	4.5	52
Non-realisation of Motor vehicle tax	4.6	53
CHAPTER 5 : STAMPS AND REGISTRATION FEES		
Tax administration	5.1	55
Results of audit	5.2	55
Audit of Computerisation in Registration Department	5.3	56
Short realisation of stamp duty and registration fee due to undervaluation of property	5.4	77
Government revenue not realised from the finalised referred cases	5.5	79
Short realisation of stamp duty and registration fee on mining lease of stone	5.6	79
CHAPTER 6 : MINING RECEIPTS		
Tax administration	6.1	81
Results of audit	6.2	81
Non-realisation of Government revenue due to non-settlement of stone quarries	6.3	82
Loss of revenue due to non/delayed settlement of sand <i>ghats</i>	6.4	86
Loss of revenue due to cancellation of leases of sand <i>ghats</i>	6.5	90
Non-levy of penalty for irregular procurement of minerals by works contractors	6.6	91
Non/short realisation of royalty and penalty from brick kiln owners	6.7	92
District mineral foundation and national mineral exploration trust	6.8	93
APPENDICES		97