

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		v
Overview		vii-xiii
CHAPTER-I		
GENERAL		
Trend of revenue receipts	1.1	1
Analysis of arrears of revenue	1.2	8
Arrears in assessments	1.3	9
Evasion of tax detected by the Department	1.4	10
Refund cases	1.5	10
Internal Audit	1.6	11
Response of the Government/Departments towards audit	1.7	11
Departmental Audit Committee Meetings	1.7.2	13
Non production of records to audit for scrutiny	1.7.3	13
Response of the Government to the draft audit paragraphs	1.7.4	14
Follow up on the Audit Reports-summarised position	1.7.5	14
Analysis of the mechanism for dealing with the issues raised by Audit	1.8	15
Position of Inspection Reports	1.8.1	15
Recovery in accepted cases	1.8.2	15
Action taken on the recommendations on performance audit accepted by the Departments/Government	1.9	15
Audit planning	1.10	16
Results of audit	1.11	16
Coverage of this Report	1.12	16
CHAPTER-II		
TAXES/VAT ON SALES, TRADE		
Tax administration	2.1	17

	Reference to	
	Paragraph	Page
Results of audit	2.2	17
Preparedness for transition to Goods and Services Tax (GST)	2.3	19-27
Assessment, Levy and Collection of VAT from contractors/developers	2.4	28-38
Under-assessment of tax due to allowing concessional tax on invalid forms 'C'	2.5	38
Under-assessment of tax due to assessment on less turnover	2.6	41
Under-assessment of tax due to allowing benefit against invalid forms 'F'	2.7	42
Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses	2.8	44
Incorrect benefit of Input Tax Credit on goods not sold	2.9	45
Non levy of tax	2.10	46
Under-assessment of tax due to calculation mistake	2.11	47
Non levy of interest	2.12	47
Inadmissible Input Tax Credit	2.13	48
Under-assessment of tax due to application of incorrect rate of tax	2.14	49
Incorrect benefit of tax deposit into Government Accounts without verification	2.15	51
CHAPTER-III		
STATE EXCISE		
Tax administration	3.1	53
Results of audit	3.2	53
Non/short recovery of interest	3.3	54
Non levy/realisation of penalty for short lifting of quarterly quota of liquor	3.4	55
Non-realisation of differential licence fee	3.5	56
Non-recovery of penalty for illegal possession and trade of liquor	3.6	57
Loss of revenue due to irregular adjustments of participation fee against licence fee	3.7	58

	Reference to	
	Paragraph	Page
CHAPTER-IV		
STAMP DUTY		
Tax administration	4.1	59
Results of audit	4.2	59
Non/short Levy of Stamp Duty on Lease Agreements	4.3	61-67
Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements	4.4	67
Short levy of stamp duty due to incorrect classification of residential/commercial properties as agricultural land	4.5	68
Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty	4.6	70
Irregular remission of stamp duty	4.7	71
Short levy of stamp duty due to application of normal rates on prime khasra land	4.8	72
Irregular exemption of stamp duty	4.9	73
Short levy of stamp duty due to under-valuation of immovable property	4.10	74
CHAPTER-V		
TAXES ON VEHICLES, GOODS AND PASSENGERS		
Tax administration	5.1	77
Results of audit	5.2	77
EXCISE AND TAXATION DEPARTMENT		
Non realisation of Goods Tax	5.3	79
TRANSPORT DEPARTMENT		
Non/short recovery of Token Tax	5.4	80
CHAPTER-VI		
OTHER TAX AND NON-TAX RECEIPTS		
Tax administration	6.1	83
Results of audit	6.2	83
MINES AND GEOLOGY DEPARTMENT		
Performance audit on “Functioning of Mines and Geology Department”	6.3	84-125

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 June 2018	1.7.5	127
II	Details of PAC recommendations for CAG Report (Revenue Receipts/Sector) outstanding as on 31 March 2018 and 31 July 2018	1.7.5	128-129
III	Position of Inspection Reports	1.8.1	130
IV	Recovery of accepted cases	1.8.2	131
V	Month wise details of eligible taxpayers	2.3.7.4	132
GLOSSARY		133-134	