TABLE OF CONTENTS

Particulars	Reference to		
	Paragraph(s)	Page(s)	
Preface		iii	
Overview		V	
CHAPTER-I: GENERAL			
Introduction	1.1	1	
Trend of receipts	1.2	1	
Analysis of arrears of revenue	1.3	5	
Follow up on the Audit Reports-summarised position	1.4	6	
Response of the Government/Departments towards Audit	1.5	7	
Results of audit	1.6	8	
Coverage of this Report	1.7	9	
CHAPTER-II: STATE EXCISE			
Tax administration	2.1	11	
Results of audit	2.2	12	
Failure to cancel the settlement of shops and forfeiture of basic license fee/license fee and security deposit	2.3	13	
Sale of Beer without Beer bar license	2.4	14	
Short levy of license fee on model shops	2.5	15	
CHAPTER-III: TAX ON SALES, TRADE, ETC.			
Tax administration	3.1	17	
Results of audit	3.2	17	
Application of incorrect rate of tax	3.3	19	
Central Sales Tax (CST)	3.4	25	
Irregularities relating to Input Tax Credit (ITC)	3.5	28	
Interest short/not charged	3.6	36	
Penalties not imposed	3.7	37	
Non-forfeiture of amount wrongly realised by the dealers as tax	3.8	42	
Preparedness for transition to Goods and Services Tax	3.9	43	

i

CHAPTER-IV: OTHER TAX RECEIPTS			
(A) TAXES ON VEHICLES, GOODS AND PASSENGERS			
Tax administration	4.1	59	
Results of audit	4.2	60	
Penalty not imposed on overloaded goods vehicles under the Carriage by Road Act	4.3	61	
Additional tax on <i>JnNURM</i> buses not levied	4.4	63	
(B) STAMPS AND REGISTRATION FEES			
Tax administration	4.5	65	
Results of audit	4.6	65	
Compliance with Acts/Rules	4.7	66	
Residential land valued at agricultural rate	4.8	67	
CHAPTER-V: MINING RECEIPTS			
Tax administration	5.1	69	
Results of audit	5.2	69	
Cost of minerals not realised from contractors for works executed without transit passes	5.3	71	
Unauthorised extraction of minerals	5.4	72	
Royalty and permit application fees not realised from the brick kiln owners	5.5	75	
Non/Short deposit of dead rent	5.6	76	
Appendices		79-128	