

Preface

This report for the year ended 31 March 2009 has been prepared for submission to the Governor under Article 151 (2) of the Constitution.

The audit of revenue receipts of the State Government is conducted under 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 a review of 'Transition from Sales Tax to VAT'.

Audit observations on tax on sales, trade, etc.; taxes on agricultural income; taxes on vehicles; land revenue and building tax; other tax receipts and non-tax receipts alongwith general aspects are presented in a separate volume titled Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2009 - Volume I - Government of Kerala.