

## PREFACE

The report for the year ended March 2009 containing the results of the performance audit of The Appeal Process has been prepared for submission to the President under Article 151(1) of the Constitution of India.

The audit of Revenue Receipts – Direct Taxes of the Union Government is conducted under Section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971.

Our findings are based on mainly test audit conducted during the period January 2009 to September 2009. Some findings of audit conducted in earlier years, but could not be covered in previous reports, have also been included.