

PREFACE

This report for the year ended 31 March 2009 has been prepared for submission to the President of India under Article 151(1) of the Constitution of India.

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

The observations included in this report have been selected from the findings of test audit, during the year 2008-09, while conducting performance audit of custom duties from 'Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof, imitation jewellery, coin (chapter 71 of Customs Tariff Heading)'.