

PREFACE

This Report on revenue receipts of Government of Assam for the year ended 31 March 2011 has been prepared for submission to the Governor of Assam under Article 151(2) of the Constitution of India.

The audit of revenue receipts of State Governments is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the information on the State revenues, response of the departments towards audit, audit planning and results of audit of receipts of the State Government comprising taxes on sales, trade etc., state excise, taxes on motor vehicles, land revenue, forest receipts, other tax and non-tax receipts of the State.

The cases mentioned in this Report are among those which came to notice in the course of test check of records during the year 2010-11 as well as those which came to notice in earlier years but could not be included in previous year's reports.