

PREFACE

This Report for the year ended 31 March 2011 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 receipts comprising value added tax (VAT)/central sales tax (CST)/entry tax, motor vehicles tax, land revenue, stamp duty and registration fee, excise duty and fees, forest receipts, mining receipts and other departmental receipts of the State.

The cases mentioned in this Report are among those which came to notice in the course of test audit of records during 2010-11 and a case in 2011-12 relating to a Performance Audit on Computerisation in the Motor Vehicles Department as well as those noticed in earlier years but could not be included in the previous years' Reports.