

ANNEXURES

Annexure-A
(Refer paragraph 1.2.4)

Position of paragraphs which appeared in the Audit Reports and those pending discussion as on 31 December 2011

Name of tax		2005-06	2006-07	2007-08	2008-09	2009-10	Total
Taxes on Sales, Trade etc.	Paras appeared in the Audit Report	14	11	5	10	8	48
	Paras pending for discussion	2	3	5	10	8	28
Taxes on Vehicles	Paras appeared in the Audit Report	6	6	9	3	4	28
	Paras pending for discussion	-	-	9	3	4	16
Land Revenue	Paras appeared in the Audit Report	2	1	4	-	3	10
	Paras pending for discussion	-	-	-	-	3	3
Stamp duty and Registration fee	Paras appeared in the Audit Report	3	3	4	4	5	19
	Paras pending for discussion	-	-	-	-	5	5
State Excise	Paras appeared in the Audit Report	2	5	4	4	2	17
	Paras pending for discussion	-	-	-	-	2	2
Mining	Paras appeared in the Audit Report	9	9	9	18	1	46
	Paras pending for discussion	-	-	9	18	1	28
Others	Paras appeared in the Audit Report	3	6	4	9	5	27
	Paras pending for discussion	1	-	2	2	5	10
Total	Paras appeared in the Audit Report	39	41	39	48	28	195
	Paras pending for discussion	3	3	25	33	28	92

Annexure-B
(Refer paragraph 1.2.4)

**Position of outstanding ATNs due from the Departments
as on 31 December 2011**

Sl. no.	No. of PAC Report	Date of presentation in Assembly	Name of the Department	Year of Audit Report	No. of action taken notes due
1	210 th Report of 2003-04	25.8.2003	Devasthan	1997-98	14
2	89 th Report of 2004-05	2.12.2004	Land Revenue	2000-01	03
3	190 th Report of 2006-07	29.3.2007	Land Revenue	1999-2000	12
4	193 rd Report of 2006-07	29.3.2007	Finance	2001-02	12
5	251 st Report of 2007-08	17.3.2008	Mines	2001-02	08
6	252 nd Report of 2007-08	17.3.2008	Mines	2002-03	10
7	255 th Report of 2007-08	17.3.2008	Land Revenue	2003-04	02
8	268 th Report of 2008-09	15.7.2008	General Administration	2002-03	05
9	270 th Report of 2008-09	15.7.2008	Registration and Stamps	2004-05	04
10	51 st Report of 2010-11	31.8.2010	Public Health Engineering and Public Works	2005-06 & 2006-07	01
11	52 nd Report of 2010-11	15.3.2011	Public Health Engineering	2003-04	09
12	65 th Report of 2010-11	15.3.2011	Devasthan	2004-05	13
13	66 th Report of 2010-11	15.3.2011	Transport	2005-06	17
14	67 th Report of 2010-11	15.3.2011	Transport	2006-07	09
15	87 th Report of 2010-11	15.3.2011	Forest	2005-06 & 2006-07	06
Total					125

Annexure-C

(Refer paragraph 1.3.2.2)

Statement showing status of action taken by the departments/Government on the recommendations highlighted in reviews featured in last five Audit Reports

AR for the year ended	Name of the review	Detail of recommendations accepted	Status
1	2	3	4
31 March 2006	Levy and collection of State excise revenue	<ol style="list-style-type: none"> 1. Necessary amendments need be considered in the Acts/rules to fix norms for minimum yield of spirit and beer from raw material. 2. An effective control mechanism may be evolved to control LPH produced in the State. 3. Effective steps may be considered to make rules to bar participation of <i>benami</i> persons in tender process. 4. Internal control mechanism may be strengthened to ensure better financial management. 	<p>The department accepted the audit observations. A committee has been constituted to examine the issue of fixation of norms.</p> <p>The department accepted the facts and stated that it was difficult to physically control a large number of cultivators by limited staff.</p> <p>The department accepted the facts.</p>
31 March 2007	Levy and collection of stamp duty and registration fee	<ol style="list-style-type: none"> 1. Prescribing a return by the public offices to the department on the number of documents presented and found deficient. The offices may also be made accountable for cases of short payment of stamp duty not being highlighted. In addition, norms may be laid down for the inspection of public offices by the DIG. 2. Prescribing a return to watch the disposal of revision cases by the department. 3. Ensuring that the department reviews the registers and ensures prompt disposal of all pending adjudication cases. The monitoring at the apex level may be done by prescribing periodical returns. A time limit for finalisation of these cases may also be prescribed. 	<p>The department stated that the amount was mainly recoverable from the State/Central Government enterprises.</p> <p>The department stated that explanation of the concerned SRs had been called for.</p> <p>The department stated that mostly cases of pending adjustment have been decided.</p>
	Information technology system in Registration and Stamps Department	<ol style="list-style-type: none"> 1. Designing and incorporating in the system audit trails to track the transactions, in order to monitor exceptional changes to the data. 2. Programming necessary controls into the software to ensure collection of correct amount of stamp duty. 	<p>Reply is awaited.</p> <p>- do -</p>
31 March 2008	Allotment and Sale of land by Colonization Department	<ol style="list-style-type: none"> 1. Prescribe a time schedule for notifying allotable land after receipt of chak plans from CAD. 2. Specify a time frame for disposal of applications for allotment of land to cultivators and formulate a policy for speedy and expeditious action on such allotment.. 	<p>The department accepted the facts and stated that necessary directions had been issued for finalisation of the proposals and notification of every chak plan within six months.</p> <p>The Government accepted the facts and stated that steps would be taken to do the needful. However, the reply was silent about the time frame within which such exercise would be completed.</p>

		<p>3. Ensure that basic records as prescribed by the Act or Rules are maintained by each <i>tahsil</i>.</p> <p>4. Eliminate unauthorised occupation on Government land by taking suitable measures.</p> <p>5. Strengthen the internal control of the department by prescribing periodical returns and other checks, for ensuring prompt recoveries from the allottees in accordance with rules and monitoring other statutory provisions including disposal of land held by TCs.</p>	<p>The Government stated that directions were being issued for maintenance of the relevant registers.</p> <p>-</p> <p>-</p>
31 March 2008	Management and disposal of Nazul properties received from ex-rulers of Rajasthan	<p>1. Consider formulating a system/procedure for conducting surveys to cover all the Nazul properties.</p> <p>2. Prescribe suitable returns for proper management and disposal of Nazul properties.</p> <p>3. Consider maintenance of a DCR and develop a system for raising demand of outstanding amounts.</p> <p>4. Fix a time frame to dispose of Nazul properties so as to save these from further encroachment and deterioration.</p> <p>5. Prescribe norms for conduct of meetings by the committees and a return to monitor the implementation of the decisions taken by them.</p>	<p>The department stated that due to shortage of staff, survey could not be conducted.</p> <p>-</p> <p>-</p> <p>-</p> <p>The department accepted the facts.</p>
31 March 2009	Transition from sales tax to value added tax	<p>1. In the return (VAT-10) alongwith commodity, its classification, schedule number and serial number in the schedule also should be mentioned.</p> <p>2. The Government may make tax audit mandatory for effective implementation of VAT.</p> <p>3. Prior cross verification of input tax credit should be made mandatory</p> <p>4. A computerized mechanism should be introduced for cross verification of records with Central Excise and Income Tax authorities.</p> <p>5. Disposal of cases in appeal should be expedited.</p> <p>6. Minimum penalty for offences may be prescribed.</p>	<p>The column for name of commodity was added in the forms.</p> <p>The work of audit will be done in current year.</p> <p>In the next year of the claims will be accepted after the cross verification of input tax credit.</p> <p>Instructions were issued to all circles to undertake cross verification by collecting information.</p> <p>Appeal cases pending for more than one year would be disposed off by March 2010.</p> <p>The penal provisions in RVAT Act provide for penalty on various offences, but at the direction of the tax authorities.</p>
31 March 2009	Levy and Collection of tax by the Transport Department	<p>1. Putting in place a monitoring mechanism by way of periodical returns to ensure collection of temporary registration fee.</p> <p>2. Evolving a system by way of periodical inspections for ensuring imposition of penalty in case of late registration</p>	<p>The transport commissioner, while accepting the audit finding, stated that a circular would be issued to RTOs/DTOs to ensure levy of fee.</p> <p>The department accepted the audit finding and informed that the compounding fee has been increased.</p>

		<ol style="list-style-type: none"> 3. Putting in place a monitoring mechanism to ensure collection of MVT/SRT at prescribed rates and levy of penalty in cases of non/short payment of tax. 4. Strengthening functioning of internal audit wing in order to take appropriate measures for plugging the leakage of revenue and comply with the provisions of the Act. 	<p>The department agreed to take action to levy the penalty.</p> <p>-</p>
	Receipts of Public Health Engineering Department	<ol style="list-style-type: none"> 1. Prescribing a periodical monitoring system in the department to assess the correctness of arrears and ensure speedy recovery of arrears. 2. Prescribing a provision for levy of interest on late deposit of revenue by collecting agency. 3. Taking effective steps to replace defective water meters. 4. Strengthening the internal control system for better financial management by the department. 	<p>The efforts would be made to assess the correct position of arrears. The Government accepted the facts and assured that necessary amendment in the MOU will be carried out.</p> <p>The department will look into the issue of non-levy of interest on outstanding revenue.</p> <p>The Government accepted the facts and assured that action will be taken to replace the faulty meters.</p> <p>The Government agreed to issue necessary instructions to the concerned officers.</p>
31 March 2010	Performance Audit on Allotment/Sale of Land and Recovery of conversion charges	<ol style="list-style-type: none"> 1. creation of a separate Department of Land Resources to provide a focused approach to land related matters; 2. prescribing periodical monitoring system in the Department to assess the position of arrears correctly and ensure its speedy recovery; 3. establishing effective monitoring system for conducting settlement operations and for adopting a uniform jarib for measurement of land; 4. prescribing a provision for timely resumption of Government land not being used for allotted purpose; 5. allotment of land to ULBs only after ascertaining its potentiality to sell; 6. developing a mechanism for monitoring sale of Government land and early deposit of Government share of sale proceeds in Government account; 7. evolving a periodical inspection for verification of Government's share of conversion charges; 8. strengthening the internal control system for better financial management in the department; 9. to put in place a reliable system of maintenance of land records to avail of the benefits of computerisation. Periodical back up of data may be ensured; and 	<p>-</p> <p>-</p> <p>-</p> <p>The matter is under consideration of the Government.</p> <p>Action for recovery will be taken soon.</p> <p>Action for recovery will be taken soon.</p> <p>Action for recovery will be taken soon.</p> <p>A special campaign will be launched to settle the outstanding paras.</p> <p>-</p>

		10. to implement a system to avoid delay in preparation of jamabandi with accuracy and on line updation of mutation orders so that computerised copies of records of rights may be distributed on demand to the land holders.	-
Stand Alone Report on Mining Receipts	1. The Government may consider stacking of non-saleable or sub-grade minerals in such a manner so that they can be retrieved easily in future and also ensuring zero waste as envisaged in the National Mineral Policy, 2008.	The Policy of Mineral Dolomite would be revised to dispose of it.	
	2. A provision may be made for recovery of damages caused to environment and reclamation of the area due to illegal excavation of minerals.	-	
	3. A strong mechanism should be developed to ensure speedy recovery of sums due to Government.	-	
	4. Efforts may be made for augmenting revenue of Mining sector and for recovery of old dues.	-	
	5. Internal audit may be conducted on regular basis for detecting malfunctioning of the system, leakage of the revenue and compliance of rules and provisions of the Act.	Internal audit had been pending due to shortage of staff.	
	6. The Government may create an effective co-ordination mechanism among various departments.	Application had been pending due to non-completion of formalites pertaining to revenue records, obtaining no objection certificate from collectors and forest department etc.	
	7. The Government may specify a time frame for disposal of applications for grant of mining leases.	-do-	
	8. Guidelines may be issued for granting fresh leases in case of surrendered and cancelled leases. A system of receiving no objection certificates from different departments of Central/State Government for timely execution of sanctioned leases may be evolved.	-do-	
	9. The Government may consider inclusion of contract damage clause in the tender notices.	E-tendering system would be adopted and second lowest tender will be accepted if it was within 10 per cent less of the highest tender amount.	
	10. The Government may consider instituting a mechanism of surveys to ensure that royalty is charged as per rules.	Demand had been raised but recovery is pending.	
	11. The Government may consider instituting a periodical monitoring system in the Department to watch pending royalty assessment cases and recoverable royalty amount and to verify the actual despatch of mineral as per pit measurement.	The pending royalty assessments of their factories would be got done early.	

		<p>12. The issue of excess royalty collection contracts should be examined in depth and proper policies are framed to secure ecology and wealth of the State.</p> <p>13. The Government may evolve a procedure to eliminate misuse of <i>rawannas</i> and timely recovery of cost of minerals.</p> <p>14. The Government may consider doing away with the committee intervention and put in place an appropriate departmental mechanism to decide upon cases of illegal mining.</p> <p>15. The Government may evolve a concrete system to recover all pending royalty/cost of minerals used in works before final payments to contractors. For this purpose strong co-ordination is required to be developed between Works Department and Mining Department.</p> <p>16. The Government may clearly define the rate of royalty to be recovered in cases of despatch of minerals more than 10 <i>per cent</i> but upto 25 <i>per cent</i> over and above the quantities authorised in short term permit.</p> <p>17. The Government may consider preparation of <i>panchnamas</i> in prescribed format and setting a time frame for approval of cost of illegal despatches of minerals.</p> <p>18. The Government may consider setting a time frame for disposal of pending appeal cases.</p> <p>19. The Government may take effective steps for equipping the laboratory adequately to expedite the analysing/testing of the samples received in laboratory or alternatively consider outsourcing this activity.</p> <p>20. The Government may consider maintaining systematic and authentic records of expenses incurred on prospecting the areas and recovery made from lease holders.</p>	<p>It was a system issue. The ERC contracts were granted to increase revenue. Efforts were being made by employing border home guards <i>etc.</i></p> <p>-</p> <p>A committee would be set-up for finding out the facts.</p> <p>Action will be taken after receiving details of full quantity of minerals used in work.</p> <p>The lacunae in the rules and agreed to amend these suitably.</p> <p>Action will be taken after verifying the <i>panchanamas</i>.</p> <p>The pending appeals were a regular process; we don't accept the reply as appeals are pending for more than five years.</p> <p>Due to shortage of staff, pendency of tests has increased. Pending samples analysis will be completed early.</p> <p>The dues from M/s Wollcame have been recovered and balance dues from other lease holders would be recovered.</p>
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Annexure D
(Refer Para No 2.14.4 (i))

Details of incorrectly allowed deferment of tax without deducting input tax credit:

(₹ in lakh)

S. no.	Name of circle	Name of dealer	Assessment year/ (Month of assessment)	Total output tax	Input tax credit	Net tax payable	Percentage of deferment allowable	Tax to be deferred	Tax deferred	Excess deferment of tax	Interest (upto March 2010)
1	2	3	4	5	6	7(5-6)	8	9	10	11(10-9)	12
1	Special III, Jodhpur	M/s Suncity Alloys Pvt. Ltd., Jodhpur	2006-07 (June 08)	99.02	90.59	8.43	30.00	2.53	29.74	27.21	11.43
			2007-08 (September 09)	143.88	101.41	42.47	24.00 (30 & 20)	10.19	34.63	24.44	7.33
		M/s Escon Surgicals Ltd., Jodhpur	2006-07 (March 09)	161.08	15.40	145.68	20.42 (30 & 20)	29.75	32.90	3.15	1.32
			2007-08 (February 10)	62.96	21.12	41.84	43.00 (50 & 40)	17.99	27.13	9.14	2.74
2	Commercial Taxes Office, Tonk	M/s Amit Industries, Niwai M/s Isuzu Garments	2007-08 (15.3.10)	10.52	9.47	1.05	50.48	0.53	5.26	4.73	-
			2007-08 (31.3.10)	10.92	0.69	10.23	41.06 (50 & 40)	4.20	4.49	0.29	-
3	Special Circle, Pali	M/s JK Laxmi Cement Ltd, JK Puram	2008-09 (September 09)	3112.50	113.31	2999.19	75.00	2249.39	2334.37	84.98	15.30
4	Special Rajasthan Circle, Jaipur	M/s Mangalm Cement Ltd	2006-07 (September 09)	1692.80	41.60	1651.20	75.00	1238.40	1269.60	31.20	13.10
			2007-08 (March 10)	1697.41	85.16	1612.25	75.00	1209.19	1226.11	16.92	5.08
5	Special Circle II, Jodhpur	M/s Mineral Industries Pvt. Ltd. Jodhpur	2007-08 (February 09)	32.18	16.52	15.66	14.30	2.24	10.79	8.55	2.57
Total				7023.27	495.27	6528.00		4764.41	4975.02	210.61	58.87