

## **P R E F A C E**

**This Report on the Revenue Sector for the year ended 31 March 2012 has been prepared for submission to the Governor under Article 151(2) of the Constitution.**

**The audit of revenue sector of the State Government is conducted under Sections 13 and 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 sales tax/VAT, state excise, taxes on motor vehicles, stamp duty and registration fees, land revenue, entertainments tax and other taxes of the State. It also includes the results of a Performance Audit on disaster preparedness.**

**The cases mentioned in the Report are among those which came to notice in the course of test audit of records during the year 2011-12 as well as those which came to notice in earlier years but could not be included in previous years' Reports.**