

PREFACE

1. This Report is prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 (2) of the Constitution of India.
2. 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 Taxes / VAT on Sales, Trade etc., State Excise, Stamp Duty, Motor Vehicles Tax, Passengers and Goods Tax and Other Tax and Non-Tax Receipts of the State.
3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 as well as those had come to notice in earlier years but could not be dealt with previous Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.
4. The audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.