

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.

The Report for the year ended 31 March 2013, contains significant audit findings noticed during audit of receipts of taxes on sales, trade etc., state excise, taxes on vehicles, land revenue, stamps and registration fees, taxes and duties on electricity and mining receipts.

The cases mentioned in the Report are among those which came to notice in the course of test audit during 2012-13 of accounts for the period 2011-12 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports; matter relating to the period subsequent to 2011-12 have also been included wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.