

## **PREFACE**

This Report 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 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 Orissa Value Added Tax/Central Sales Tax /Entry Tax, Motor Vehicles Tax, Land Revenue, Stamp Duty and Registration Fee, State 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 2011-12 as well as those noticed in earlier years; but could not be included in the previous years' Reports.