

## **PREFACE**

This Report for the year ended 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 sales tax/value added tax, land revenue, stamp duty and registration fees, taxes on vehicles, electricity taxes and mines and minerals.

The cases mentioned in this 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 noticed in earlier years, but could not be included in the previous years' reports. Matters relating to the period subsequent to 2011-12 have been included, wherever necessary.