

## **PREFACE**

This Report for the year ended March 2012 has been prepared for submission to the President of India under the Article 151 (1) of the Constitution of India.

Audit of Revenue Receipts – Indirect Taxes of the Union Government is conducted under section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971.

This Report presents the results of audit of receipts of customs duties.

The observations included in this Report have been selected from the findings of the test check conducted during 2011-12, as well as those which came to notice in earlier years but were not included in the previous Reports.