

Preface

The Report for the year ended March 2012 on the performance audit of levy and collection of service tax on import of services has been prepared for submission to the President of India under Article 151(1) of the Constitution of India.

The 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. The observations included in this Report include findings in audit covering the period upto March 2012. The Report presents the results of our audit along with recommendations.