

Preface

The Report for the year ended March 2012 containing the results of the performance audit of 'Strengthening the Tax Base through use of Information' has been prepared for submission to the President under Article 151(1) of the Constitution of India.

The audit of Revenue Receipts – Direct 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.

Our findings are based mainly on test audit conducted from November 2011 to June 2012.