

## PREFACE

This Report on Revenue Sector of Government of Assam for the year ended 31 March 2014 has been prepared for submission to the Governor of Assam under Article 151(2) of the Constitution of India.

The audit of expenditure accounts and revenue receipts of State Governments is conducted under Section 13 & 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter I of this Report presents the information on the State revenues, response of the Departments towards audit, audit planning and results of audit of the State Government relating to tax and non-tax revenues. Chapter II contains a Performance Audit on 'Efficiency and effectiveness of the Scrutiny and Assessment mechanism under the Assam Value Added Tax and Central Sales Tax Acts' (Section - A) and **paragraphs** : Section B relating to taxes on entry of goods into the local areas for sales and Section C relating to Agricultural Income Tax. Chapter III, IV and V contain paragraphs relating to State Excise, Environment & Forest and Mines & Minerals respectively.

The cases mentioned in this Report are those which came to notice in the course of test check of records of various departments during the year 2013-14 as well as those pertaining to earlier years but could not be included in the corresponding years' Reports.

The Audit has been conducted in conformity with Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.

The Performance Audit on 'Kaziranga National Park - Issues and Challenges' conducted during the year has been presented as a Standalone Report.