

PREFACE

This Report is prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution of India for being laid before the State Legislature.

The audit of revenue receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor's General (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the results of audit of receipts comprising taxes on sales, trade/value added tax, stamp duty, state excise duty, taxes on vehicles, passengers and goods tax, other tax and non-tax receipts of the State.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts for the period 2012-13 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.