

## Preface

This Report of the Comptroller and Auditor General of India for the year ended March 2013 has been prepared for submission to the Governor of Kerala under Article 151 of the Constitution of India.

The Report contains the significant results of audit of the 'Effectiveness of the Kerala Value Added Tax Information System in the tax administration of Commercial Taxes Department' from April 2008 to May 2013.

The instances mentioned in this Report are those which came to notice in the course of audit during February to December 2013.

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