

PREFACE

This Report is prepared for submission to the Governor of the State of Madhya Pradesh under Article 151 of the Constitution of India.

The audit of revenue receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. This report presents the results of audit of receipts comprising commercial tax, state excise, taxes on vehicles, stamps and registration fees, other tax and non tax receipts of the Government of Madhya Pradesh.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matter 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.