

Preface

The Audit Report for the year ended March 2013 has been prepared for submission to the President of India under Article 151(1) of the Constitution of India.

Audit of Revenue Receipts - Indirect Taxes of the Union Government is conducted under section 16 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

The Report presents the results of audit of receipts of Service Tax.

The observations included in this Report cover the findings of test checks conducted during 2012-13, as well as those which came to notice in earlier years but were not included in previous Reports.