

Preface

This Report for the year ended March 2014 has been prepared for submission to the President of India under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit of Administration of Prosecution and Penalty in Central Excise and Service Tax by Central Board of Excise and Customs under Department of Revenue relating to Central Excise and Service Tax levies during 2010-11 to 2012-13.

The instances mentioned in this Report are those which came to notice in the course of test audit during the period 2013-14; matters relating to the period subsequent to 2013-14 have also been included, wherever necessary.

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

Audit wishes to acknowledge the cooperation received from the Department of Revenue – Central Board of Excise and Customs and its field formations at each stage of the audit process.