

## **Preface**

The Report for the year ended March 2013 containing the results of performance audit on Indian Customs Electronic Data Interchange System (ICES 1.5) has been prepared for submission to the President under Article 151 (1) of the Constitution of India.

The audit of Revenue Receipts – Indirect Taxes of the Union Government is conducted under the Section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971.

The observations included in this Report were from the findings of the test audit conducted during the year 2013-14.