TABLE OF CONTENTS

| | Reference to | | | | | |
|---|--------------|------|--|--|--|--|
| | Paragraph | Page | | | | |
| PREFACE | | v | | | | |
| OVERVIEW | | vii | | | | |
| CHAPTER I | | | | | | |
| GENERAL | | | | | | |
| Trend of revenue receipts | 1.1 | 1 | | | | |
| Analysis of arrears of revenue | 1.2 | 3 | | | | |
| Arrears in assessments | 1.3 | 4 | | | | |
| Evasion of tax detected by the department | 1.4 | 5 | | | | |
| Pendency of Refund Cases | 1.5 | 5 | | | | |
| Response of the Government/Departments towards audit | 1.6 | 6 | | | | |
| Analysis of the mechanism for dealing with the issues raised by Audit | 1.7 | 9 | | | | |
| Action taken on the recommendations accepted by the Departments/Government | 1.8 | 11 | | | | |
| Audit Planning | 1.9 | 16 | | | | |
| Results of audit | 1.10 | 17 | | | | |
| Coverage of this Report | 1.11 | 17 | | | | |
| CHAPTER II | | | | | | |
| VALUE ADDED TAX/SALES T | AX | | | | | |
| Tax administration | 2.1 | 19 | | | | |
| Internal audit | 2.2 | 19 | | | | |
| Results of audit | 2.3 | 19 | | | | |
| Theme based compliance audit on "Administration of Recovery of assessed dues by the TROs under the Directorate of Commercial Taxes" | 2.4 | 20 | | | | |
| Irregular allowance of remission of tax | 2.5 | 33 | | | | |
| Short levy of additional sales tax | 2.6 | 35 | | | | |
| Incorrect determination of turnover of sales | 2.7 | 35 | | | | |
| Irregular allowance of input tax credit | 2.8 | 36 | | | | |
| Application of incorrect rate of tax | 2.9 | 37 | | | | |
| Incorrect determination of contractual transfer price | 2.10 | 38 | | | | |
| Incorrect determination of taxable contractual transfer price | 2.11 | 39 | | | | |
| Non-levy of penalty on evaded tax | 2.12 | 39 | | | | |
| Non/short levy of interest | 2.13 | 40 | | | | |
| Short levy of tax due to mistake in computation | 2.14 | 41 | | | | |

| CHAPTER III | | | | | | |
|--|------|----|--|--|--|--|
| LAND REVENUE | | | | | | |
| Tax administration | 3.1 | 43 | | | | |
| Internal audit | 3.2 | 43 | | | | |
| Results of audit | 3.3 | 43 | | | | |
| Non-realisation of transfer value | 3.4 | 44 | | | | |
| Non-settlement of long term lease | 3.5 | 45 | | | | |
| Non-realisation of rent due to non-renewal of long term lease | 3.6 | 45 | | | | |
| Non-realisation of revenue on land used for commercial purpose | 3.7 | 46 | | | | |
| Non-realisation of lease rent and interest | 3.8 | 47 | | | | |
| CHAPTER IV | | | | | | |
| MOTOR VEHICLES TAX | | | | | | |
| Tax administration | 4.1 | 49 | | | | |
| Internal audit | 4.2 | 49 | | | | |
| Results of audit | 4.3 | 49 | | | | |
| Theme based compliance audit on "Receipts under the State Transport Authority, West Bengal" | 4.4 | 51 | | | | |
| Non-realisation of tax, additional tax, penalty and special fees due to non-maintenance of Tax Demand Register | 4.5 | 58 | | | | |
| Non-realisation of dealer's tax and penalty | 4.6 | 59 | | | | |
| Non-realisation of fee on the permits issued by RTAs | 4.7 | 61 | | | | |
| Short realisation of fitness fee | 4.8 | 62 | | | | |
| Short realisation of one-time and life-time tax | 4.9 | 63 | | | | |
| Follow up audit on Performance Audit on "Computerisation in Motor Vehicles Department" | 4.10 | 64 | | | | |
| CHAPTER V | | | | | | |
| STAMP DUTY AND REGISTRATION | FEES | | | | | |
| Tax administration | 5.1 | 69 | | | | |
| Internal audit | 5.2 | 69 | | | | |
| Results of audit | 5.3 | 69 | | | | |
| Short levy of stamp duty and registration fees on a deed comprising several distinct matters | 5.4 | 70 | | | | |
| Short levy of stamp duty due to misclassification of instruments | 5.5 | 71 | | | | |

| CHAPTER VI | | | | | |
|---|-----|-----|--|--|--|
| MINES AND MINERALS | | | | | |
| Tax administration | 6.1 | 73 | | | |
| Internal audit | 6.2 | 73 | | | |
| Results of audit | 6.3 | 73 | | | |
| Non/short recovery of price of brick earth | 6.4 | 74 | | | |
| Non-realisation of penalty | 6.5 | 75 | | | |
| Non/short realisation of royalty and cess on minor minerals | 6.6 | 75 | | | |
| CHAPTER VII | | | | | |
| STATE EXCISE | | | | | |
| Tax administration | 7.1 | 77 | | | |
| Internal audit | 7.2 | 77 | | | |
| Results of audit | 7.3 | 77 | | | |
| Performance Audit on "Assessment, Levy and | 7.4 | 78 | | | |
| Collection of Excise Revenue" | | | | | |
| CHAPTER VIII | | | | | |
| STATE LOTTERY | | | | | |
| Performance Audit on "West Bengal State Lotteries" | | 99 | | | |
| APPENDICES | | | | | |
| Appendix – I to IX | | 115 | | | |
| GLOSSARY | | | | | |
| Glossary of Abbreviations | 1 | 123 | | | |