## TABLE OF CONTENTS

	Paragraph	Page	
Preface		iii	
Overview		v	
CHAPTER – I: GENERAL			
Introduction	1.1	1	
Trend of receipts	1.2	1	
Analysis of arrears of revenue	1.3	6	
Follow up on Audit Reports- summarised position	1.4	8	
Response of the Departments/Government towards audit	1.5	8	
Results of audit	1.6	10	
Coverage of this Report	1.7	10	
CHAPTER – II: TAXES ON SALES, TRADE ETC.			
Tax administration	2.1	11	
Results of audit	2.2	12	
Non-levy of interest on disallowed exemption/concession	2.3	13	
Non-levy of interest on additional tax assessed on enhanced turnover	2.4	14	
Concealment of purchase turnover	2.5	14	
CHAPTER – III: TAXES ON VEHICLES			
Tax administration	3.1	17	
Results of audit	3.2	17	
Non-collection of taxes from defaulters	3.3	18	
Non-realisation of consolidated/authorisation fee	3.4	19	
CHAPTER – IV: OTHER TAX RECEIPTS			
A. LAND REVENUE			
Results of audit	4.1	21	
Acquisition and Alienation of land in Jharkhand	4.2	22	
B. STAMP DUTY AND REGISTRATION FEES			
Tax administration	4.3	51	
Results of audit	4.4	51	
Compliance to Acts/Rules	4.5	52	
Short levy of stamp duty and registration fees on mining leases	4.6	52	
Irregular grant of exemption on stamp duty and registration fee	4.7	53	

	Paragraph	Page
C. STATE EXCISE		
Tax administration	4.8	55
Results of audit	4.9	55
Short lifting of liquor by retail vendors	4.10	56
Appendix		59-68
Glossary of Abbreviations		69