## TABLE OF CONTENTS

	Paragraph	Page
Preface		iii
Overview		v-viii
CHAPTER –I: GENERAL		
Trend of revenue receipts	1.1	1
Analysis of arrears of revenue	1.2	4
Arrears in assessments	1.3	5
Evasion of tax detected by the Department	1.4	6
Pendency of Refund Cases	1.5	6
Response of the Government/Departments towards audit	1.6	7
Audit Planning and Results of Audit	1.7	10
Coverage of this Report	1.8	10
CHAPTER – II: VALUE ADDED TAX/ SALES	TAX	
Tax administration	2.1	13
Results of Audit	2.2	13
Non/ short levy of VAT due to misclassification	2.3	14
Short levy of VAT due to incorrect determination of turnover	2.4	18
Incorrect allowance of Input Tax Credit	2.5	20
Non levy of Entry Tax on purchases of vehicles in the course of inter-State trade or commerce	2.6	23
Non/ short levy of interest (VAT)	2.7	24
Non levy of penalty under VAT	2.8	26
Irregular benefit of exemption from tax under Economic Development of Kutchh District	2.9	27
CHAPTER – III: LAND REVENUE		
Results of Audit	3.1	29
Non/ short levy of premium price	3.2	30
Non levy of conversion tax	3.3	32
Non levy of service charge	3.4	32
Short levy of stamp duty	3.5	34
Non/ short levy of cost of acquisition	3.6	34

CHAPTER – IV: TAXES ON VEHICLES			
Results of audit	4.1	35	
Performance Audit of "Administration of Motor Vehicles Tax"	4.2	36	
CHAPTER – V: STAMP DUTY AND REGISTRATION FEES			
Tax Administration	5.1	57	
Results of audit	5.2	57	
IT Audit of gARVI- System of registration of documents	5.3	58	
Follow-up Audit of the Performance Audit of "Levy and collection of stamp duty and registration fees"	5.4	74	
Short levy of stamp duty due to undervaluation of properties	5.5	82	
Short levy of stamp duty and registration fees on documents falling under several categories	5.6	84	
Stamp duty and registration fees on documents comprising distinct matters	5.7	85	
Short levy of stamp duty and registration fees	5.8	86	
CHAPTER – VI: OTHER TAX AND NON-TAX RECEIPTS			
Results of Audit	6.1	89	
Non/ short levy of dead rent	6.2	90	
Stamp duty and registration fees on lease deeds	6.3	90	
Non/ short levy of royalty	6.4	91	
Non/ short levy of dead rent	6.5	92	