TABLE OF CONTENTS

	Reference to		
	Paragraph	Page	
Preface		iii	
Overview		V-X	
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	5	
Pendency of refund cases	1.5	5	
Response of the Government/Departments to Audit	1.6	6	
Analysis of the mechanism for dealing with the issues raised by Audit in Excise Department	1.7	8	
Audit Planning	1.8	10	
Results of audit	1.9	10	
Coverage of this Report	1.10	10	
CHAPTER-II: TAXES ON SALES, TRADE, SUPPLIES, etc.			
Tax administration	2.1	11	
Internal audit	2.2	11	
Results of audit	2.3	12	
Preparedness for transition to Goods and Services Tax (GST)	2.4	13	
Disposal of Appeal cases by Departmental Authorities	2.5	25	
Levy and Collection of Electricity Duty from Captive Power Plants (CPPs)	2.6	28	
Compliance audit observations	2.7	33	
CHAPTER-III: TAXES ON VEHICLES			
Tax administration	3.1	37	
Internal audit	3.2	37	
Results of audit	3.3	38	
Realisation of Temporary Registration Certificate Fee	3.4	39	
Taxes on motor vehicles not realised	3.5	39	
Realisation of outstanding instalments of lump-sum tax	3.6	40	

	Referen	Reference to	
	Paragraph	Page	
CHAPTER-IV : LAND REVENUE			
Tax administration	4.1	43	
Internal audit	4.2	43	
Results of audit	4.3	44	
Audit on 'Encroachment on Government land'	4.4	45	
Non-compliance with provisions of Act/Rules	4.5	54	
CHAPTER-V: STAMP DUTY AND REGISTRATION FEE			
Tax administration	5.1	57	
Results of audit	5.2	57	
Performance Audit on 'Levy and collection of stamp duty and registration fee'	5.3	58	
CHAPTER-VI : STATE EXCIS	E		
Tax administration	6.1	87	
Internal audit	6.2	87	
Results of audit	6.3	88	
Non-levy of difference amount of excise duty on closing stock of Liquor and Beer	6.4	89	
Short recovery of fee for composite shops of peripheral area	6.5	89	
Loss of revenue due to delay in sanction of bar licences	6.6	90	
Non-levy of fee for retail licence	6.7	92	
CHAPTER-VII: NON-TAX RECEIPTS			
Tax administration	7.1	93	
Internal audit	7.2	93	
Results of audit	7.3	93	
Audit of Collection of District Mineral Foundation Trust Fund	7.4	95	
Non-raising of demand for interest	7.5	102	
Non/short recovery of compounding fee	7.6	103	
Lack of proper action against the mining lease holder for illegal excavation and despatch of mineral	7.7	104	
APPENDIX-I			
Details of site inspections conducted by 30 SRs during 2012-13 to 2016-17	Appendix-I (Refer Paragraph 5.3.10)	107	