

## **Preface**

This Report for the year ended March 2018 has been prepared for submission to the President of India under Article 151 of the Constitution of India.

The Report contains significant results of the compliance audit of the Central Board of Indirect Taxes and Customs (CBIC) under the Department of Revenue – Indirect Taxes (Central Excise and Service Tax) of the Union Government.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2017-18, as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.