

Preface

This Report for the year ended March 2019 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit of Assessment of Co-operative Societies and Co-operative Banks completed by the Income Tax Department, Department of Revenue of the Union Government during the financial years 2014-15 to 2018-19.

The instances mentioned in this Report are those, which came to notice in the course of audit conducted from March 2019 to September 2019.

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

