

## TABLE OF CONTENT

	Reference to	
	Paragraph	Page
Preface		(v)
Overview		(vii)-(xv)
<b>SECTION-A</b>		
<b>ECONOMIC SECTOR</b>		
<b>CHAPTER I</b>		
<b>OVERVIEW OF THE ECONOMIC SECTOR</b>		
Introduction	1.1	1
About this Report	1.2	1
Authority for Audit	1.3	1
Planning and Conduct of Audit	1.4	1-2
Response to Audit	1.5	2
<b>CHAPTER II</b>		
<b>COMPLIANCE AUDIT</b>		
<i>North Bengal Development Department</i>		
Infrastructure Development under North Bengal Development Department	2.1	3-10
<i>Animal Resources Development Department</i>		
Long Draft Paragraph on Prevention and Control of Animal Diseases in the State	2.2	10-21
<i>Public Works Department</i>		
Avoidable Expenditure due to Violation of IRC Guidelines	2.3	21-22
<i>Public Works (Roads) Department</i>		
Extra Expenditure	2.4	22-24
Excess Expenditure	2.5	24-26
<i>Irrigation &amp; Waterways Department</i>		
Avoidable Expenditure	2.6	26-28
Avoidable payment of electricity charges	2.7	28-29
Extra Expenditure	2.8	29-30
<i>Micro, Small and Medium Enterprises &amp; Textiles Department</i>		
Inconsistent application of provision of the incentive scheme resulted in excess payment to the enterprises	2.9	31-32
<i>Agriculture Department</i>		
Extra Expenditure	2.10	32-33
<i>Transport Department</i>		
Failure to preserve Victoria Memorial Hall from the menace of vehicular pollution - Unfruitful expenditure and loss of interest	2.11	34-36
<b>SECTION-B</b>		
<b>REVENUE SECTOR</b>		
<b>CHAPTER I</b>		
<b>GENERAL</b>		
Trend of revenue receipts	1.1	37-38
Analysis of arrears of revenue	1.2	38-39
Arrears in assessments	1.3	39-40

	Reference to	
	Paragraph	Page
Evasion of tax detected by the Department	1.4	40-41
Pendency of refund cases	1.5	41
Response of the Government/ Departments towards audit	1.6	41-44
Analysis of the mechanism for dealing with the issues raised by Audit	1.7	44-45
Action taken on the recommendations accepted by the Department/ Government	1.8	46
Audit Planning	1.9	46
Results of audit	1.10	46
Coverage of this Report	1.11	46
<b>CHAPTER II</b>		
<b>VALUE ADDED TAX AND GOODS AND SERVICES TAX</b>		
Tax administration	2.1	47
Internal Audit	2.2	47
Results of audit	2.3	47-48
Incorrect determination of Turnover of Sales (TOS)	2.4	48-50
Irregular allowance of input tax credit	2.5	50-51
Incorrect determination of Contractual Transfer Price	2.6	52-53
Incorrect determination of taxable Contractual Transfer Price	2.7	53-54
Penalty on evaded tax not levied	2.8	54-56
Non/ short levy of interest	2.9	56-57
Short levy of tax due to incorrect computation	2.10	57-60
Migration of taxpayers in GST regime	2.11	60-61
Non-submission of final return by the Goods and Services Tax Identification Number (GSTIN) cancelled taxpayers	2.12	62
Transitional Credit	2.13	62-64
Refund under GST	2.14	64-66
<b>CHAPTER III</b>		
<b>LAND REVENUE</b>		
Tax administration	3.1	67
Internal Audit	3.2	67-68
Results of audit	3.3	68
Non/ short realisation of revenue on land used for commercial purpose	3.4	69
Non-settlement of long term lease	3.5	70
Non-realisation of lease rent and interest	3.6	70-71
<b>CHAPTER IV</b>		
<b>MOTOR VEHICLES TAX</b>		
Tax Administration	4.1	73
Internal Audit	4.2	74
Results of audit	4.3	74
Non-realisation of tax, additional tax and penalty	4.4.1.1	75-77
Non-realisation of permit fees and fines	4.4.1.2	77-78

	Reference to	
	Paragraph	Page
Short realisation of fitness fee	4.4.1.3	78-79
Short realisation of tax from contract carriage vehicles	4.4.1.4	79-80
Short realisation of tax from Motor Car/ Omni buses	4.4.1.5	80
<b>CHAPTER V</b>		
<b>STAMP DUTY AND REGISTRATION FEES</b>		
Tax Administration	5.1	81
Internal Audit	5.2	81
Results of audit	5.3	81-82
Incorrect Determination of Lease Period	5.4	82-83
Short levy of stamp duty and registration fees due to misclassification of instruments	5.5	83-85
Short levy of stamp duty due to misclassification of deeds of settlement as gift deed to family members	5.6	85-86
Incorrect Determination of Lease consideration	5.7	86-87
<b>CHAPTER VI</b>		
<b>MINES AND MINERALS</b>		
Tax Administration	6.1	89
Internal Audit	6.2	89
Results of audit	6.3	89-90
Non/ short recovery of price of earth against unauthorised extraction of earth	6.4	90-91
Non-realisation of penalty for short extraction of sand	6.5	91-92
<b>CHAPTER VII</b>		
<b>OTHER TAX AND NON-TAX RECEIPTS</b>		
Tax Administration	7.1	93
Results of Audit	7.2	93
Non-enrolment of persons engaged in different professions and trade	7.3	93-94
Non-realisation of principal of loan and interest due to non-fixation of terms and conditons of repayment	7.4.1	95-96
Non-realisation of interest on surrendered loan	7.4.2	96
Non-realisation of principal of loan and interest due to inaction of the loan sanctioning authority	7.4.3	97
Non-realisation of Guarantee Commission	7.4.4	98-99
<b>SECTION-C</b>		
<b>PUBLIC SECTOR UNDERTAKINGS</b>		
<b>CHAPTER I</b>		
<b>FUNCTIONING OF PUBLIC SECTOR UNDERTAKINGS (POWER SECTOR &amp; NON-POWER SECTOR)</b>		
Introduction	1.1	101
Accountability framework	1.2	101-102
Need for timely finalisation and submission of accounts by PSUs	1.3	102
Investment by the Government of West Bengal	1.4	102

	Reference to	
	Paragraph	Page
Aggregate Investment in PSUs with sector-wise summary	1.5	102-103
Disinvestment and Restructuring of PSUs	1.6	103-104
<b>CHAPTER II</b>		
<b>FUNCTIONING OF POWER SECTOR PSUs</b>		
Introduction	2.1	105
Investment	2.2	105
Budgetary Support	2.3-2.4	105-106
Reconciliation with Finance Accounts of Government of West Bengal	2.5	107
Submission of Accounts	2.6	107-108
Performance of Power Sector PSUs	2.7	108-115
Follow-up action on Audit Reports	2.8	115
<b>CHAPTER III</b>		
<b>FUNCTIONING OF PSUs (NON-POWER SECTOR)</b>		
Introduction	3.1	117
Investment	3.2	117
Budgetary Support	3.3-3.4	117-118
Reconciliation with Finance Accounts of Government of West Bengal	3.5	118-119
Submission of Accounts	3.6	119-120
Performance of State PSUs (Non-power Sector)	3.7	120-131
Winding up of Inactive PSUs	3.8	131-132
Compliance Audit Paragraphs	3.9	132
Follow-up action on Audit Reports	3.10	133
<b>CHAPTER IV</b>		
<b>COMPLIANCE AUDIT OF PSUs</b>		
<b><i>Calcutta State Transport Corporation</i></b>		
Lack of monitoring of Funds	4.1	135-136
<b><i>West Bengal Transport Infrastructure Development Corporation Limited</i></b>		
Avoidable loss on payment of Service Tax, interest and penalty of ₹ 1.11 crore	4.2	136-137
<b><i>West Bengal Financial Corporation</i></b>		
Avoidable payment of interest of ₹ 1.81 crore	4.3	137-138
<b><i>West Bengal Industrial Development Corporation Limited</i></b>		
Improper approval of OTS resulting in non-recovery of loan of ₹ 6.87 crore	4.4	138-141
<b>APPENDICES</b>		
Appendices 1-9		143-170
<b>GLOSSARY</b>		
Glossary of Abbreviations		171-175