

TABLE OF CONTENTS

	Paragraph	Page
Preface		iii
Overview		v
Chapter - 1: General		
Trend of receipts	1.1	1
Analysis of arrears of revenue	1.2	6
Follow up on Audit Reports – summarised position	1.3	8
Response of the Departments/Government to Audit	1.4	10
Results of audit	1.5	12
Coverage of this Report	1.6	12
Chapter - 2: Commercial Taxes		
Tax administration	2.1	13
Results of audit	2.2	13
Suppression of turnover	2.3	15
Short levy of tax due to incorrect availing/claim of deduction	2.4	16
Non/Short payment of admitted tax and interest	2.5	16
Interest not levied on delayed payment of Entry tax	2.6	17
Chapter - 3 : Revenue and Land Reforms		
Introduction	3.1	19
Results of audit	3.2	19
Audit of payment of compensation/Additional compensation in the district land acquisition offices	3.3	20
Chapter - 4 : Taxes on vehicles		
Tax administration	4.1	29
Results of audit	4.2	29
Detailed Compliance Audit on levy and collection of Motor Vehicles Taxes and Fee	4.3	30
Misleading presentation of facts by Transport Department in adjustment of loan of BSRTC	4.4	62
Unfruitful expenditure in construction of weigh bridges	4.5	64

Chapter - 5 : Stamps and registration fees		
Tax administration	5.1	67
Results of audit	5.2	67
Illegal provision for collection of service charge in the Bihar Registration Rules, 2008 leading to irregular collection of service charge	5.3	67
Short realisation of Stamp duty and Registration fee due to undervaluation of property	5.4	69
Chapter - 6 : Mining Receipts		
Tax administration	6.1	71
Results of audit	6.2	71
Non-levy of penalty for irregular procurement of minerals by works contractors	6.3	72
Non/Short realisation of royalty and penalty from brick kiln owners	6.4	73
Non realisation of interest from lessees of stone quarry and sand <i>ghat</i>	6.5	74
ANNEXURES		77
Glossary of Abbreviations		103