

Table of Contents

	Reference to	
	Paragraph	Page
<i>Preface</i>		v
<i>Overview</i>		vii-x
Chapter I - General		
Introduction	1.1	1
Profile of Audited Entities	1.2	1
Authority for audit	1.3	4
Planning and Conduct of audit	1.4	4
Response of Government / Departments to Audit Observations	1.5	5
Follow-up on Audit Reports	1.6	6
Coverage of this Report	1.7	7
Chapter II - Value Added Tax, Central Sales Tax and Goods & Services Tax		
Tax Administration	2.1	9
Trend of receipts	2.2	9
Cost of collection	2.3	10
Impact of Audit	2.4	10
Working of Internal Audit wing	2.5	11
Results of Audit	2.6	11
Input Tax Credit	2.7	12
Short or Non-levy of Value Added Tax	2.8	14
Inter-State sales	2.9	17
VAT on Works Contracts	2.10	20
Loss of revenue due to non-forfeiture of excess tax collections	2.11	22
Levy of penalties and interest under VAT	2.12	23
Non-levy of interest on belated payment of deferred sales tax	2.13	26
Goods and Services Tax (GST)	2.14	27

	Reference to	
	Paragraph	Page
Subject Specific Compliance Audit on 'Refunds under GST'	2.15	28
Subject Specific Compliance Audit on 'Transitional Credits'	2.16	54
Chapter III- Stamp duty and Registration fee		
Tax Administration	3.1	71
Trend of receipts	3.2	71
Impact of Audit	3.3	72
Working of Internal Audit wing	3.4	72
Audit Methodology and Results of Audit	3.5	72
Compliance Audit on 'Functioning of Registration and Stamps Department'	3.6	74
Short levy of Registration Fee on instruments creating ' <i>Paripassu</i> ' charge	3.7	91
Short levy of duties due to non-compliance with departmental instructions	3.8	91
Short levy of duties and fee due to misclassification of documents	3.9	92
Short levy of duties due to non-inclusion of loan amount in the sale consideration	3.10	92
Short levy of duties and fee due to non-adoption of market value rates in respect of rural properties	3.11	92
Short levy of duties in DGPAs due to incorrect adoption of the proposed developed area	3.12	93
Short levy of duties and fee due to undervaluation of properties in registered documents	3.13	93
Non-levy of duties on documents involving distinct matters	3.14	94
Non or Short levy of duties in Gift deeds	3.15	95
Incorrect exemption of Stamp Duty in respect of Deposit of Title Deeds	3.16	95
Chapter IV - Motor Vehicle Taxes		
Tax Administration	4.1	97
Trend of receipts	4.2	97

	Reference to	
	Paragraph	Page
Cost of collection	4.3	98
Impact of Audit	4.4	99
Working of Internal Audit wing	4.5	99
Audit Methodology and Results of Audit	4.6	99
Non-realisation of Quarterly Tax and Non-levy of Penalty	4.7	100
Non-renewal of Fitness Certificate	4.8	101
Non-realisation of Registration Certificate Renewal Fee	4.9	101
Non-realisation of Compounding Fee	4.10	102
Non-levy of Green Tax	4.11	102
Short levy of Tax in respect of second and subsequent personalised vehicles owned by individuals	4.12	103
Chapter V – Land Revenue		
Tax Administration	5.1	105
Trend of receipts	5.2	105
Impact of Audit	5.3	106
Results of Audit	5.4	106
Short levy of regularisation fee of Government land with dwelling units	5.5	107
Short levy of Conversion Tax and non-levy of penalty	5.6	107
Short collection of regularisation fee on regularisation of ULC lands	5.7	108
Appendices & Glossary		
Appendices		111
Glossary		123

