

Preface

This combined Report for the years ended March 2019 and March 2020 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 Central Board of Indirect Taxes and Customs (CBIC) under the Department of Revenue, and Information Technology audit of Goods and Services Tax Network (GSTN). The report contains audit findings relating to Goods and Services Tax and legacy Indirect Taxes viz. Central Excise and Service Tax.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2018-19 and 2019-20, 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.

