TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph(s)	Page(s)
Preface		V
Executive Summary		vii-viii
Chapter-I		
General		
Introduction	1.1	1
Organisational Set-up	1.2	4
Revenue Receipts of the Department	1.3	5
Audit Objectives	1.4	6
Sources of Audit Criteria	1.5	6
Scope of Audit	1.6	6
Audit methodology	1.7	7
Content of this Report	1.8	7
Acknowledgement	1.9	7
Chapter-II		
Implementation of Vahan 4.0, Sarathi 4.0 App	lications and E-	-Challan
App		
Introduction	2.1	9
Audit findings	2.2	10
Delay in implementation of Vahan 4.0 and	2.2.1	10
Sarathi 4.0		
Software/Modules/Services unavailable/	2.2.2	12
unimplemented		
Module for Refund of Tax	2.2.2.1	12
Reconciliation software for On-line payment	2.2.2.2	12
Chapter-III		
General Controls		
Audit Findings	3.1	15
Weak Logical Access Control	3.1.1	15
Issues in respect of legacy data and backlog module	3.1.2	17
Incomplete data in Vahan 4.0 and Sarathi 4.0	3.1.2 (i)	17
Deficiencies in the Backlog module of Vahan 4.0	3.1.2 (ii)	18
and Sarathi 4.0		
Chapter-IV		
Mapping of Business Rules in Vahan an	d E-Challan Ap	p
Introduction	4.1	19
Audit findings	4.2	19
Invalid clearance of arrear of Additional Tax of	4.2.1	20
UPSRTC buses		
Additional Tax on UPSRTC buses at Gautam	4.2.2	21
Budh Nagar not levied		
Failure to map penalty on delayed payment of	4.2.3	22
Additional Tax		
Unauthorised exemption of tax on Electric Vehicles	4.2.4	23
Irregularities in fitness certificate	4.2.5	24

i

Particulars	Reference to	
	Paragraph(s)	Page(s)
Invalid omission of penalty provision on delay in renewal of fitness	4.2.5.1	24
Fitness certificate of vehicles not renewed	4.2.5.2	26
Irregularities in issue of permits for Transport Vehicle	4.2.6	27
Authorisation of National Permit not renewed	4.2.6.1	27
Short levy of court fee on vehicle covered under All India Tourist Permit and National Permit	4.2.6.2	28
Permit/Fitness renewed with pending Challan	4.2.7	29
Challans sent to Hon'ble court with delay	4.2.8	30
Short realisation of compounding fee	4.2.9	30
Permit fee, application fee and penalty not levied on vehicles plying without permit	4.2.10	31
Delay in release of seized/detained vehicles	4.2.11	32
Chapter-V		
Application Controls and Other In	regularities	
Introduction	5.1	35
Audit findings	5.2	35
Misclassification of maxi cabs as motor cabs	5.2.1	35
Absence of data validation in key fields	5.2.2	36
Incorrect mention of Cubic Capacity	5.2.2 (i)	36
Incorrect data of seating capacity under maxi cab category of vehicles	5.2.2 (ii)	36
Invalid date of registration of vehicles	5.2.2 (iii)	37
Next Inspection Date for fitness not mentioned	5.2.2 (iv)	37
Fitness certificates issued for more than one/two year	5.2.2 (v)	38
Lack of documentation	5.2.3	39
Absence of Change Management Documents	5.2.3	39
Deficiencies in Report Module	5.2.4	39
Analytics Portal	5.2.5	40
Other Irregularities	5.2.6	40
Discrepancies in Sarathi Application	5.2.6 (i)	40
Irregularities in on-line Payment	5.2.6 (ii)	41
Vehicles were plying without 'Pollution Under Control' certificate	5.2.6 (iii)	42

Appendices	Appendix	Page (s)
	No.	
Statement showing collection of Taxes in cash by	3.1	45
sampled units		
Statement showing failure to map penalty on	4.1	46
delayed payment of Additional Tax by UPSRTC		
Statement showing unauthorised exemption of	4.2	47
tax on electric vehicles		
Statement showing loss due to invalid omission	4.3	48
of penalty provision on delay in renewal of		
fitness		

Appendices	Appendix No.	Page (s)
Statement showing fitness certificate of vehicles not renewed	4.4	49
Statement showing impact of revenue due to authorisation of National Permit not renewed	4.5	50
Statement showing short levy of court fee on vehicles covered All India Tourist Permit and National Permit	4.6	51
Statement showing permit renewed with pending challan	4.7 A	52
Statement showing Fitness renewed with pending challan	4.7 B	53
Statement showing challans sent to Hon'ble court with delay	4.8	54
Statement showing short realisation of compounding fee	4.9	55
Statement showing permit fee, application fee and penalty not levied on vehicles plying without permit	4.10	56
Statement showing delay in release of vehicles	4.11	57
Statement showing misclassification of maxi cabs as motor cabs	5.1	58
Statement showing incorrect mention of Cubic Capacity	5.2	59
Statement showing incorrect seating capacity under maxi cab category of vehicles	5.3	60
Statement showing invalid date of registration of vehicles	5.4	61
Statement showing vehicles where Next Inspection Date for fitness not mentioned	5.5	62
Statement showing vehicles for which fitness certificate issued for more than one/two year	5.6	63
Statement showing tax arrears pending as well as deficiency in data shown in Vahan application regarding tax defaulters	5.7	64
Statement showing vehicles plying on road without PUC certificate	5.8	65