Table of Contents

Donasis di su		Reference to		
Description	Paragraph	Page No.		
Preface		V		
Overview		vii		
Chapter-1				
Introduction		T .		
Introduction	1.1	1		
Audit Coverage	1.2	2		
Resources and Application	1.3	2		
Audit Process and Response of Government to Audit	1.4	3		
Follow up action taken on earlier Audit Reports	1.5	4		
Replies outstanding to Audit Paragraphs included in earlier Audit Reports	1.5.1	4		
Discussion of Audit Reports by Public Accounts Committee	1.5.2	4		
Discussion of Audit Reports by Committee on Public Undertakings	1.5.3	5		
Status of Audit of Accounts of Entities	1.6	5		
Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature	1.7	6		
Recoveries at the instance of Audit	1.8	7		
Conclusion	1.9	8		
Chapter-2 Compliance Audit Observations Relating to Departments and En	ntities of Nor	n-PSUs		
Subject Specific Compliance Audit on Implementation of Direct Benefit Transfer in Uttarakhand	2.1	9		
FOREST DEPARTMENT				
Subject Specific Compliance Audit on Effective Use of Remote Sensing/Geographic Information System in Forest Fire Management	2.2	28		
CIVIL AVIATION DEPARTMENT				
Failure to realise handling fees of ₹ 2.69 crore	2.3	37		
Double payment of ₹ 63.62 lakh due to weak internal control	2.4	38		
DEPARTMENT OF CULTURE				
Infructuous Expenditure	2.5	40		
RURAL DEVELOPMENT DEPARTMENT				
Undue benefit to contractor	2.6	41		
TOURISM DEPARTMENT AND IRRIGATION DEPARTMENT		L		
Loss of revenue	2.7	42		
Chapter-3 Compliance Audit Observations Relating to Revenue Department				
INDUSTRIAL DEVELOPMENT DEPARTMENT (MINING)		T		
Subject Specific Compliance Audit on Mining activities in Dehradun district	3.1	45		
Failure to impose penalty	3.2	60		
Non/short levy of penalty on excess storage of minor minerals	3.3	61		

Description	Reference to			
Description	Paragraph	Page No.		
STATE TAX DEPARTMENT				
Subject Specific Compliance Audit on Processing of Refund Claims under Goods and Services Tax	3.4	63		
Subject Specific Compliance Audit on Transitional Credit under Goods and Services Tax	3.5	71		
Tax and penalty not levied	3.6	88		
Loss of revenue due to tax and penalty not realised	3.7	89		
Failure to realise penalty even after three years	3.8	90		
Penalty not levied on delayed deposit of TDS	3.9	91		
Short levy of tax	3.10	92		
Irregular tax rebate on use of false 'Form-C'	3.11	93		
Chapter-4				
Compliance Audit Observations Relating to Public Sector Undertakings				
DEPARTMENT OF ENERGY				
Accumulation of over dues due to sale through a defaulting entity	4.1	95		
Avoidable payment of interest on Income Tax	4.2	97		
STATE TRANSPORT DEPARTMENT				
Avoidable liability of Service Tax, penalty and interest	4.3	99		

Appendices

Appendix No.	Particulars			
1.1.1	Details of Department and respective entities	103		
2.1.1	Details of Number of beneficiaries and funds transferred			
2.1.2	Details of number of beneficiaries and funds transferred in Old Age and Widow Pension Schemes			
2.1.3	Status of multiple pensions on same Aadhaar numbers			
2.1.4	Status of multiple pensions on same bank account number	110		
2.1.5	Status of multiple pensions on same BPL family ID	112		
2.1.6	Status of payment of double pensions	114		
2.1.7 A	Status of delay in payment of pension (State)	115		
2.1.7 B	Status of delay in payment of pension (Selected Districts)	115		
2.2.1	Details of main factors causing forest fire in Uttarakhand	116		
2.2.2	Comparison of district wise burnt area (in Ha) assessed by the Department, USAC and IIRS for fire season 2018			
3.3.1	Details of penalty and amount of five times of royalty on illegal storage	118		
3.4.1	Delay in acknowledgement of applications for all type of refunds (Pre-automation)			
3.4.1 A	Delay in acknowledgement of applications for all type of refunds (Post-automation)	125		

Appendix No.	Particulars		
3.4.2	Applications not disposed of within time (Interest due-paid/not paid) Pre-automation		
3.4.2 A	Applications not disposed of within time (Interest due-paid/not paid) Post-automation		
3.4.3	Provisional refund on account of zero-rated supply not sanctioned within time (Pre-automation)		
3.4.3 A	Provisional refund on account of zero-rated supply not sanctioned within time (Post-automation)		
3.4.4	Excess grant of refund due to non-consideration of minimum balance in electronic credit ledger at the end of tax period (Pre-automation)		
3.4.5	Irregular refund of inverted duty structure (Pre-automation)	140	
3.4.5A	Irregular refund of inverted duty structure (Post-automation)	143	
3.4.6	Irregular allowance of refund of inverted duty structure (Pre-automation)	145	
3.4.6 A	Irregular refund of inverted duty structure (Post-automation)	148	
3.4.7	Irregular grant of provisional refund (Pre-automation)	151	
3.4.8	Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Pre-automation)		
3.4.8 A	Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Post-automation)		
3.5.1	Carry forward of excess credit than available in the last return		
3.5.2	Carry forward of credit without reversing the tax credit related to pending forms		
3.5.3	Excess carry forward of credit pertaining to revised return cases		
3.5.4	Irregular availing of transitional credits on capital goods		
3.5.5	Irregular claim of transitional credit on inputs in transit		
3.5.6	Irregular claim of transitional credit on inadmissible items		
3.5.7	Non-payment/short payment of interest on wrongly transitioned credit		
3.5.8	Non-creation/short creation of demand under the existing law while assessing cases for the year 2016-17 and 2017-18		
3.5.9	Details of Transitional credit claimed in wrong table of TRAN-1		
3.9.1	Details of penalty of ≥ 0.33 crore <i>i.e.</i> two times of the amount of TDS which was to be levied on contractor		