

Preface

This Report contains two parts.

Chapter-I of this Report relates to the audit of Revenue Sector Departments of the Government. The audit of receipts is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory (NCT) of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the National Capital Territory of Delhi. This Chapter presents audit paras on transitional credit, processing of refund claims under Goods and Service Tax, short levy of stamp duty, irregular claim of input tax credit, non-recovery of demand of tax, interest and penalty of the Government of NCT of Delhi for the years ended 31 March 2020 and 31 March 2021.

Chapter-II of this Report relates to the audit of the Departments of the Government of National Capital Territory of Delhi under Social, General and Economic Sectors and Public Sector Undertakings. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the NCT of Delhi.

The instances mentioned in this Report are those which came to notice in the course of test audit for the years 2019-20 and 2020-21 as well as those which had come to notice in earlier years, but could not be incorporated in previous Reports. Matters relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

