

Preface

This Combined Compliance Audit Report of the Comptroller and Auditor General of India is prepared for submission to the Governor under Article 151 (2) of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of the Compliance Audit of the Departments of Government of Kerala under Revenue Sector, including State Goods and Services Tax Department, Excise Department and Registration Department.

The instances mentioned in this Report are those which came to notice in the course of test audit of records during the period 2019-20 and 2020-21 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports. Instances relating to the period subsequent to 2020-21 are also included wherever necessary.

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