

Preface

This Report of the Comptroller and Auditor General of India for the year ended March 2021 is prepared for submission to the Governor of Andhra Pradesh under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Compliance Audit of the Departments and Public Sector Undertakings of the Government of Andhra Pradesh under Departments of Revenue *viz.*, Commercial Taxes, Registration & Stamps and Chief Commissioner of Land Administration (Land Revenue related aspects), and Transport.

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

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