

Keywords of Report of the Comptroller and Auditor General of India on Revenue Sector- Government of Haryana for the year 2020-21 Report No. 5 of the year 2022

Preface

Article 151 of the Constitution of India.

Overview:

Non/short levy of taxes, interest, GST refunds, Transitional Credit, penalty, non/short levy and internal control of excise duty and stamp duty.

Chapter 1:

Trend of revenue receipts, Analysis of arrears of revenue, Arrears in assessments, Evasion of tax detected by the Department, Refund cases, Internal Audit, Response of the Government/Departments towards audit, Analysis of the mechanism for dealing with the issues raised by Audit, Audit planning, Results of audit, Coverage of this Report.

Chapter 2:

Evasion of tax due to suppression of sales, Inadmissible/Excess Input Tax Credit, Non levy of penalty, Underassessment due to allowing exemptions against 'F' forms and 'C' forms, Excess benefit of Input Tax Credit due to non-reversal, Under assessment of tax due to application of incorrect rate of tax, Under assessment of tax due to less Gross Turnover, Subject Specific Compliance Audit on GST Refunds, Subject Specific Compliance Audit on Transitional Credit.

Chapter 3:

Non/short recovery of license fee and interest, Subject Specific Compliance Audit on Internal Control system in respect of collection of State Excise Duty.

Chapter 4:

Irregular remission of stamp duty, Short levy/collection of two *per cent* additional stamp duty levied by/for Municipal Corporations/Gram Panchayats and Zila Parishads, Short levy of stamp duty due to under valuation of immovable property, Short levy of stamp duty due to application of incorrect rates of immovable property, Short levy of stamp duty due to application of normal rates on prime khasra land, Irregular exemption of Stamp Duty treating the non-bonafide decrees as bonafide.