

Preface

This Report for the year ended March 2021 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains significant results of the compliance audit of the Department of Revenue-Direct Taxes of the Union Government.

The instances mentioned in this Report are those, which came to notice in the course of the test audit of the Section 281B process undertaken during the Financial Years (FYs) 2017-18 to 2019-20 conducted from November 2020 to March 2021 and further verification of records and documents produced by ITD, which continued till June 2022.

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

