



सत्यमेव जयते

Report of the Comptroller and Auditor General of India



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

IT Audit of CBIC ACES-GST Application

Union Government
Department of Revenue
(Indirect Taxes – Goods and Services Tax)
Report No. 3 of 2023

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Comptroller and Auditor General of India**

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Preface

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

The Report contains significant results of the Information Technology (IT) audit of the ACES-GST Application of Central Board of Indirect Taxes and Customs (CBIC) under the Department of Revenue. The report contains audit findings relating to IT governance and IT security, implementation of functionalities and interface with other IT applications.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period December 2020 to April 2022.

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

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