

| Table of contents | | |
|--|---------------------|-------------|
| | Reference to | |
| | Paragraph | Page |
| Preface | | v |
| Executive Summary | | vii |
| Chapter I : Social, General and Economic sectors | | |
| About this report | 1.1 | 1 |
| Trend of Expenditure | 1.2 | 1 |
| Authority for Audit | 1.3 | 2 |
| Planning and conduct of Audit | 1.4 | 2 |
| Lack of responsiveness of Government to Audit | 1.5 | 3 |
| Public Sector Undertakings and Government Commercial and Trading Activities | | |
| Functioning of State Public Sector Undertakings | 1.6 | 3 |
| Home Department | | |
| Avoidable payment of late fee of ₹ 2.39 crore due to delay in payment of annual spectrum charges | 1.7 | 6 |
| Department of Civil Supplies and Consumer Affairs | | |
| Infructuous expenditure of ₹ 1.91 crore on procurement of tur dal | 1.8 | 8 |
| Department of Town and Country Planning | | |
| Loss of interest of ₹ 1.03 crore due to non-adherence to Government directions | 1.9 | 10 |
| Chapter II : Revenue Sector | | |
| Trend of revenue receipts | 2.1.1 | 13 |
| Response of Government/Departments towards Audit | 2.1.6 | 21 |
| Planning and conduct of Audit | 2.1.8 | 22 |
| Transport Department | | |
| Information Technology (IT) Audit on implementation of Vahan 4.0 and Sarathi 4.0 in Goa | 2.2 | 24 |
| State Tax Department | | |
| Subject Specific Compliance Audit on processing of refund claims under Goods and Service Tax | 2.3 | 58 |
| Subject Specific Compliance Audit on transitional credits under Goods and Service Tax | 2.4 | 74 |
| Commercial Taxes Department | | |
| Excess refund of ₹ 3.75 crore due to allowance of deduction in excess of permissible limit | 2.5 | 90 |

| | | |
|---|---------------------|-------------|
| Excess allowance of ITC on Entry tax (₹ 28.98 lakh) and irregular allowance of carry forward of ITC amounting to ₹ 1.88 crore resulted in short levy of tax | 2.6 | 92 |
| Non-aggregation of sales turnover resulted in short levy of tax (₹ 1.82 crore) | 2.7 | 93 |
| Irregular allowance of composition of tax resulted in short levy of tax (₹ 91.56 lakh) | 2.8 | 94 |
| Non-levy of Entry tax on <i>inter-State</i> purchase of raw materials for manufacture of liquor (₹ 47.58 lakh) | 2.9 | 96 |
| Short levy of Entry tax (₹ 22.04 lakh) | 2.10 | 97 |
| Non/Short Levy of interest for delayed/short payment of VAT/CST (₹ 19.95 lakh) | 2.11 | 98 |
| Irregular grant of exemption (₹ 89.19 lakh) | 2.12 | 99 |
| Excise Department | | |
| Application of incorrect rates for levy of license fee (₹ 18.00 lakh) | 2.13 | 101 |
| Directorate of Mines and Geology | | |
| Loss of ₹ 5.74 crore due to irregular refund | 2.14 | 101 |
| Appendices | Appendix No. | Page |
| Statement showing year-wise position of inspection reports and paragraphs pending settlement | 1.1 | 105 |
| Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received | 1.2 | 107 |
| Details of Non-tax revenue receipt of the State | 2.1 | 108 |
| Arrears of revenue | 2.2 | 109 |
| List of refund cases in which deficiency noticed (Delay in acknowledgement of applications) – Post automation | 2.3 | 110 |
| List of refund cases in which deficiency noticed (deficiency memo not issued within time) - Pre automation | 2.4 | 111 |
| List of refund cases in which deficiency noticed provisional refund on account of zero-rated supply not sanctioned within time – Pre automation | 2.5 (A) | 112 |
| List of refund cases in which deficiency noticed (Provisional refund on account of zero-rated supply not sanctioned within time.) – Post automation | 2.5 (B) | 113 |
| List of refund cases in which deficiency noticed (interest due-paid/not paid) – Pre automation | 2.6 (A) | 114 |
| List of refund cases in which deficiency noticed (Applications not disposed within time Interest due-paid/not paid) - Post automation | 2.6 (B) | 117 |

| | | |
|--|---------|-----|
| List of refund cases in which deficiency noticed (irregular allowance of refund of inverted duty structure)- Pre automation | 2.7 (A) | 119 |
| List of refund cases in which deficiency noticed (irregular allowance of refund of inverted duty structure)- Post automation | 2.7 (B) | 120 |
| List of refund cases in which deficiency noticed (Non-raising of demand in DRC-07 to recover the ineligible ITC) - Pre automation | 2.8 (A) | 121 |
| List of refund cases in which deficiency noticed (Non-raising of demand in DRC-07 to recover the ineligible ITC) - Post automation | 2.8 (B) | 122 |
| List of refund cases in which deficiency noticed (Excess grant of refund due to non-deduction of dues of earlier laws) - Post automation | 2.9 | 123 |
| Non-verification of transitional credit of all SGST components of taxpayers | 2.10 | 124 |
| Irregular claim of transitional credit without filing VAT returns before filing TRAN-1 returns | 2.11 | 126 |
| Non/delayed raising of demand in DRC-07 | 2.12 | 128 |
| Short raising of demand in DRC-07 | 2.13 | 135 |
| Irregular claim and allowance of transitional credit | 2.14 | 136 |
| Non/short levy of interest on irregular/ineligible transitional credit claimed | 2.15 | 137 |
| Application of incorrect rates for levy of license fee | 2.16 | 146 |