

## TABLE OF CONTENTS

Particulars	Paragraph	Page
Preface	--	iii
Overview	--	V
<b>CHAPTER-I: GENERAL</b>		
Trend of Revenue Receipts	1.1	1
Analysis of arrears of revenue	1.2	6
Arrears in Assessment	1.3	7
Evasion of tax detected by the Department	1.4	8
Pendency of refund cases	1.5	9
Response of Government/Departments towards audit	1.6	9
Analysis of the mechanism for dealing with the issues raised by Audit	1.7	11
Audit Planning	1.8	12
Results of Audit	1.9	13
<b>CHAPTER-II: FINANCE (TAXATION) DEPARTMENT</b>		
Tax administration	2.1	15
Working of Internal Audit Wing	2.2	15
Results of Audit	2.3	15
Subject Specific Compliance Audit on “Department’s oversight on GST payments and returns filing”	2.4	16
Underassessment of turnover	2.5	43
Non-verification of utilisation of Form ‘C’/delivery notes	2.6	45
Non-levy of Interest for deferment of advance tax	2.7	47
<b>CHAPTER-III: TRANSPORT DEPARTMENT</b>		
Administration	3.1	51
Results of Audit	3.2	51
Non-realisation of Motor Vehicle tax	3.3	52
Fitness certificate of transport vehicles not renewed	3.4	54
Non-realisation of One Time Tax from personalised (non-Transport) vehicles	3.5	56
Plying of vehicles without valid permit	3.6	57
Non-realisation of Composite Fee/ Authorisation Fee	3.7	59
<b>CHAPTER-IV: ENVIRONMENT AND FORESTS DEPARTMENT</b>		
Administration	4.1	61
Results of Audit	4.2	61
Performance Audit on “Implementation of Assam Minor Mineral Concession Rules, 2013”	4.3	62

<b>Particulars</b>	<b>Paragraph</b>	<b>Page</b>
<b>CHAPTER-V: REVENUE AND DISASTER MANAGEMENT DEPARTMENT</b>		
Administration	5.1	109
Results of Audit	5.2	109
Under-valuation of sale deeds due to incorrect application of zonal value	5.3	110
Lower value of land considered during Registration of sales deed	5.4	112
<b>Appendices</b>		115