

Preface

The Report of the Comptroller and Auditor General of India on State Revenues for the period ended March 2024 is prepared for submission to the Governor under Article 151(2) of the Constitution of India for being laid before the State Legislature.

This Report contains significant results of the Compliance Audit of the various Departments of Government of Kerala under Revenue Sector, including Motor Vehicles Department, Excise Department, Registration Department, Forest Department and State Goods & Services Tax Department.

The instances mentioned in this Report are those which came to notice in the course of test audit of records during the period 2023-24 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports.

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