TABLE OF CONTENTS

Particulars	Reference to		
	Paragraph(s)	Page(s)	
Preface		iii	
Overview		v – vii	
CHAPTER-I: GENERAL			
Introduction	1.1	1	
Trend of receipts	1.2	1	
Analysis of arrears of revenue	1.3	6	
Follow up on the Audit Reports-summarised position	1.4	8	
Response of the Government/Departments towards Audit	1.5	9	
Results of audit	1.6	10	
Coverage of this Report	1.7	11	
CHAPTER-II: STATE GOODS AND SERVICES TAX			
Compliance Audit on 'Department's Oversight on GST Payments and Returns Filing for the year 2017-18'	2	13	
CHAPTER-III: STAMPS AND REGISTRATION FEES			
Tax administration	3.1	61	
Organisational Set-up	3.2	61	
Results of audit	3.3	62	
Stamp duty and additional stamp duty short/not levied on mortgage deeds	3.4	62	
Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899	3.5	63	
CHAPTER IV: MINING RECEIPTS			
Tax administration	4.1	65	
Results of audit	4.2	65	
Short levy of stamp duty and registration fees on mining lease deeds	4.3	66	

Particulars	Reference to		
	Paragraph(s)	Page(s)	
Contribution to District Mineral Foundation Trust not deposited by lease holders	4.4	67	
CHAPTER-V: OTHER TAX RECEIPTS TAXES ON VEHICLES, GOODS AND PASSENGERS			
Tax administration	5.1	69	
Results of audit	5.2	70	
Penalty not imposed on delayed payment of additional tax by UPSRTC buses	5.3	70	
Vehicle plying without renewal of permit and without payment of application fees, permit fees and penalty	5.4	71	
Additional tax on JNNURM buses not levied	5.5	72	
Appendices		75-146	
Glossary of Terms and Abbreviations		147	