

## Preface

This Report of the Comptroller and Auditor General of India for the period ended March 2023 is prepared for submission to the Governor of Andhra Pradesh under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Compliance Audit of Department of Revenue, *viz.*, Commercial Taxes, Registration & Stamps and Chief Commissioner of Land Administration of the Government of Andhra Pradesh. Observations relating to Goods and Services Tax Act, 2017, are featured in a separate Audit Report.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2022-2023 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2022-2023 have also been included, wherever found necessary.

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