

## TABLE OF CONTENTS

|                | Paragraph | Page |
|----------------|-----------|------|
| <b>Preface</b> |           | iii  |

| <b>CHAPTER – I: OVERVIEW</b>                                                                                                    |     |       |
|---------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| Introduction                                                                                                                    | 1.1 | 1     |
| Trend of receipts                                                                                                               | 1.2 | 1     |
| Analysis of arrears of revenue                                                                                                  | 1.3 | 5     |
| Follow up on Audit Reports- summarised position                                                                                 | 1.4 | 5     |
| Response of the departments/Government to Audit                                                                                 | 1.5 | 6     |
| Results of audit                                                                                                                | 1.6 | 7     |
| Significant Audit Observations                                                                                                  | 1.7 | 8     |
| <b>CHAPTER – II: COMPLIANCE AUDIT PARAGRAPHS</b>                                                                                |     |       |
| <b>TRANSPORT DEPARTMENT</b>                                                                                                     |     |       |
| Tax administration                                                                                                              | 2.1 | 13    |
| Results of audit                                                                                                                | 2.2 | 13    |
| Functioning of State Transport Authority/Regional Transport Authorities/District Transport Offices (STA/RTAs/DTOs) in Jharkhand | 2.3 | 14    |
| <b>EXCISE AND PROHIBITION DEPARTMENT</b>                                                                                        |     |       |
| Tax administration                                                                                                              | 2.4 | 62    |
| Results of audit                                                                                                                | 2.5 | 63    |
| Short levy of penalty for non-maintenance of mandatory minimum stock by wholesale licensees                                     | 2.6 | 63    |
| Non-levy of late fee for delayed payment of excise revenue                                                                      | 2.7 | 64    |
| <b>APPENDICES</b>                                                                                                               |     |       |
| Appendices                                                                                                                      |     | 67-76 |

**List of Appendices**

| <b>Appendix Number</b> | <b>Paragraph Number</b> | <b>Details</b>                                                                  | <b>Page Number</b> |
|------------------------|-------------------------|---------------------------------------------------------------------------------|--------------------|
| I                      | 2.3.3.2                 | Renewal of certificate of registration of non-transport (personalised) vehicles | 67                 |
| II                     | 2.3.3.2                 | Renewal of certificate of registration of Transport Vehicles                    | 67                 |
| III                    | 2.3.3.4                 | Local registration mark                                                         | 68                 |
| IV                     | 2.3.3.5                 | Revision in Registered Laden Weight of transport vehicles                       | 68                 |
| V                      | 2.3.3.6                 | Misclassification of vehicles                                                   | 68                 |
| VI                     | 2.3.3.8                 | Dispatch of vehicles by manufacturer/dealer                                     | 68                 |
| VII                    | 2.3.4.1                 | Certificate of fitness issued by Motor Vehicle Inspectors                       | 69                 |
| VIII                   | 2.3.4.2                 | Renewal of certificate of fitness of transport vehicles                         | 70                 |
| IX                     | 2.3.5.4                 | Renewal of stage carriage and Educational Institution Bus permits               | 70                 |
| X                      | 2.3.7.2                 | Tax from transport vehicles                                                     | 71                 |
| XI                     | 2.3.7.3                 | One-time tax                                                                    | 72                 |
| XII                    | 2.3.7.4                 | Vehicles plying under reciprocal agreements                                     | 74                 |
| XIII                   | 2.3.7.7                 | Penalty from transport vehicles                                                 | 74                 |
| XIV                    | 2.3.7.9                 | Transfer of collected revenue                                                   | 75                 |
| XV                     | 2.3.8.2                 | Penalty under the Carriage by Road Act                                          | 76                 |