CHAPTER-I

OVERVIEW

CHAPTER – I: OVERVIEW

1.1 Introduction

This Report covers matters arising out of the Compliance Audit of some State Government departments. The primary purpose of this Report is to bring to the notice of the Legislature, the important results of audit. Findings of audit are to enable the Executive to take corrective action, as also to frame policies and directives that will lead to improved financial management of organisations, contributing to better governance.

This Report has been organised in two chapters, as under:

- **Chapter 1** contains the overview of the trend of revenue raised by the Government of Jharkhand, arrears of taxes pending collection against the backdrop of audit findings, response of the Government to Compliance Audits, follow-up action on Audit Reports *etc*., and significant audit observations included in this Audit Report.
- **Chapter 2** contains observations relating to the Subject Specific Compliance Audit on 'Functioning of State Transport Authority/Regional Transport Authorities/District Transport Offices in Jharkhand' and two paragraphs relating to the Excise and Prohibition Department.

1.2 Trend of receipts

1.2.1 The tax and non-tax revenue raised by the Government of Jharkhand, the State's share of net proceeds of divisible Union taxes and duties assigned to States and grants-in-aid received from the Government of India during 2023-24 and the corresponding figures for the preceding four years, are presented in **Table-1.1**.

Table-1.1
Trend of revenue receipts

(₹ in crore)

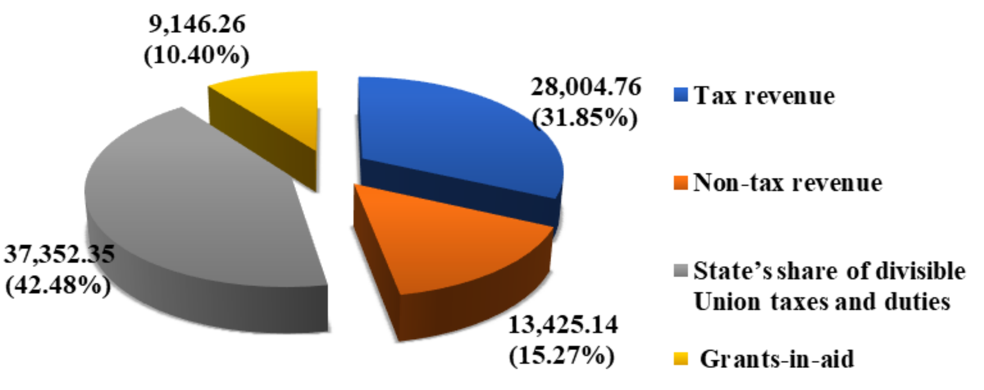
		2019-20	2020-21	2021-22	2022-23	2023-24
1	**Revenues raised by the State Government**					
	• Tax revenue	16,771.45	16,880.08	21,289.61	25,117.51	28,004.76
	Percentage of growth compared to previous year	**13.69**	**0.65**	**26.12**	**17.98**	**11.49**
	• Non-tax revenue	8,749.98	7,564.01	10,030.75	12,830.05	13,425.14
	Percentage of growth compared to previous year	**5.96**	**(-) 13.55**	**32.61**	**27.91**	**4.64**
	Total	**25,521.43**	**24,444.09**	**31,320.36**	**37,947.56**	**41,429.90**
2	**Receipts from the Government of India**					
	• State's share of divisible Union taxes and duties	20,593.04	19,712.23	27,734.64	31,404.12	37,352.35
	• Grants-in-aid	12,302.67	11,993.41	10,666.86	10,893.54	9,146.26
	Total	**32,895.71**	**31,705.64**	**38,401.50**	**42,297.66**	**46,498.61**
3	**Total receipts of the State Government (1 & 2)**	**58,417.14**	**56,149.73**	**69,721.86**	**80,245.22**	**87,928.51**
4	**Percentage of 1 to 3**	**44**	**44**	**45**	**47**	**47**

Source: Finance Accounts of the Government of Jharkhand.

The above table indicates that during the year 2023-24, the revenue raised by the State Government (₹ 41,429.90 crore) was just 47 *per cent* of the total revenue receipts. The balance 53 *per cent* of receipts during 2023-24 was received from the Government of India. Both tax revenue and non-tax revenue raised by the State Government increased by 11.49 *per cent* and 4.64 *per cent* respectively in 2023-24, over 2022-23.

The break-up of revenue receipts of the State for the year 2023-24 is shown in **Chart-1.1**.

Chart-1.1
Break-up of Revenue Receipts of the State
(₹ in crore)



1.2.2 Details of tax revenue raised during the period 2019-20 to 2023-24 are given in **Table-1.2**.

Table-1.2
Details of Tax Revenue

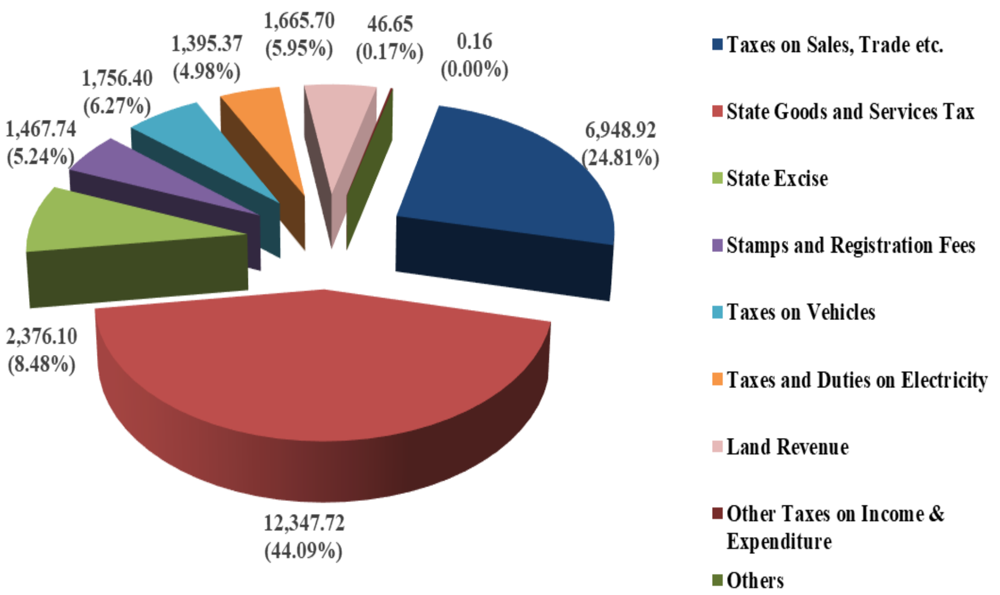
(₹ in crore)

Sl. No.	Head of revenue	2019-20	2020-21	2021-22	2022-23	2023-24	Percentage of increase (+) or decrease (-) in 2023-24 over 2022-23
1	Taxes on Sales, Trade etc.	3,996.33	4,300.89	5,213.40	6,270.53	6,948.92	10.82
2	State Goods and Services Tax	8,417.72	7,930.56	9,557.40	11,374.02	12,347.72	8.56
3	State Excise	2,009.27	1,821.09	1,806.61	2,056.88	2,376.10	15.52
4	Stamps and Registration Fees	560.33	708.14	987.24	1,107.64	1,467.74	32.51
5	Taxes on Vehicles	1,128.98	976.35	1,262.78	1,573.77	1,756.40	11.60
6	Taxes and Duties on Electricity	236.24	195.26	791.72	1,131.82	1,395.37	23.29
7	Land Revenue	337.98	872.93	1,621.21	1,557.26	1,665.70	6.96
8	Other Taxes on Income & Expenditure	83.93	74.77	46.15	45.09	46.65	3.46
9	Others	0.67	0.09	3.10	0.50	0.16	(-) 68.00
	Total	**16,771.45**	**16,880.08**	**21,289.61**	**25,117.51**	**28,004.76**	**11.49**

Source: Finance Accounts of the Government of Jharkhand.

The break-up of tax revenue for the year 2023-24 is shown in **Chart-1.2**.

Chart 1.2
Break-up of Tax Revenue for 2023-24
(₹ in crore)



The reasons for significant variations in receipts in 2023-24, from those of 2022-23, in respect of some principal heads of tax revenue, were as under:

Taxes on Sales, Trade etc.: Reason for increase of 10.82 *per cent* was not furnished by the Department (September 2025). However, Audit noticed that during 2023-24, receipt in minor head '102- Receipts under State Sales Tax Act' increased to ₹ 6,833.50 crore from ₹ 6,263.12 crore in 2022-23.

State Excise: The increase of 15.52 *per cent* was attributed (December 2024) by the Department to implementation of new excise policy and improvement in the market economy after the COVID 19 pandemic.

Stamps and Registration Fees: 'Stamp and Registration Fees' increased by 32.51 *per cent* in 2023-24, over the previous year. Audit noticed that during 2023-24, receipts from minor head '102- Sale of Stamps' increased to ₹ 766.45 crore from ₹ 576.63 crore in 2022-23.

Taxes on Vehicles: The increase of 11.60 *per cent* in 2023-24 was attributed (November 2024) by the Department to 10.41 *per cent* more vehicles sold over 2022-23.

Taxes and Duties on Electricity: Reason for increase of 23.29 *per cent* was not furnished by the Department (September 2025). Audit, however, noticed that during 2023-24, receipts under minor head '101- Taxes on consumption and sale of Electricity' increased to ₹ 1,395.37 crore from ₹ 1,131.82 crore in 2022-23.

1.2.3 Details of non-tax revenue, raised during the period 2019-20 to 2023-24, are indicated in **Table-1.3**.

Table-1.3
Details of Non-Tax Revenue

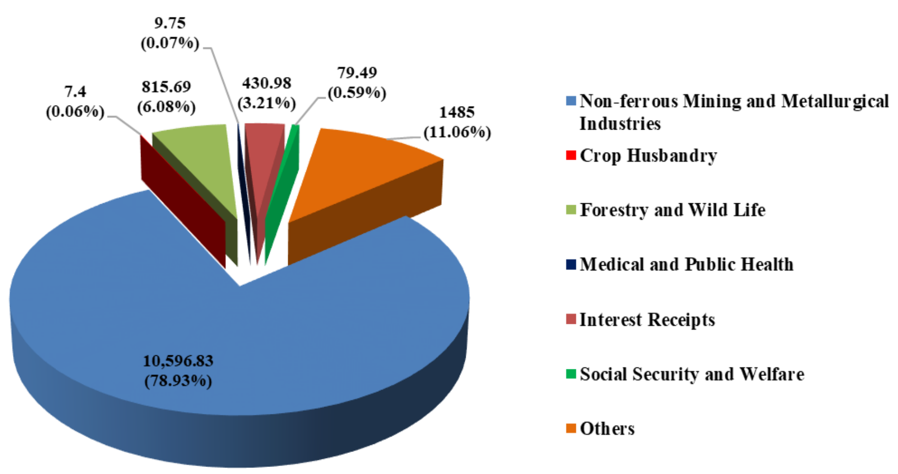
(₹ in crore)

Sl. No.	Head of revenue	2019-20	2020-21	2021-22	2022-23	2023-24	Percentage of increase (+) or decrease (-) in 2023-24 over 2022-23
1	Non-ferrous Mining and Metallurgical Industries	5,461.36	5,012.47	7,535.03	10,035.96	10,596.83	5.59
2	Crop Husbandry	160.4	555.55	5.34	1.27	7.40	482.68
3	Forestry and Wild Life	17.59	328.17	655.76	637.86	815.69	27.88
4	Medical and Public Health	8.75	270.71	8.78	91.53	9.75	(-) 89.35
5	Interest Receipts	309.51	81.36	95.54	282.02	430.98	52.82
6	Social Security and Welfare	84.61	18.05	3.21	81.11	79.49	(-) 2.00
7	Others[1]	2,707.76	1,297.70	1,727.09	1,700.30	1,485.00	(-) 12.66
Total		**8,749.98**	**7,564.01**	**10,030.75**	**12,830.05**	**13,425.14**	**4.64**

Source: Finance Accounts of the Government of Jharkhand.

The break-up of non-tax revenue for the year 2023-24 is shown in **Chart-1.3**.

Chart-1.3
Break-up of Non-Tax Revenue for 2023-24
(₹ in crore)



The departments concerned did not furnish the reasons for variation despite several requests. Significant variations were noticed under the following Non-Tax revenue components:

[1] Others include General Services, Social Services and Economic Services.

Crop Husbandry: Receipts under 'Crop Husbandry' increased by 482.68 *per cent* in 2023-24 over the previous year. Audit also noticed that during 2023-24, receipts under minor head- '800- Other Receipts' increased to ₹ 5.52 crore from ₹ 0.05 crore in 2022-23.

Forestry and Wild Life: Receipts under **'**Forestry and Wild Life' increased by 27.88 *per cent* in 2023-24 over the previous year. Audit noticed that during 2023-24, receipts under minor head '103-Receipts from environmental forestry' under sub-head '01-Forestry' increased to ₹ 792.63 crore from ₹ 244.67 crore in 2022-23.

Medical and Public Health: Receipts under 'Medical and Public Health' decreased by 89.35 *per cent* in 2023-24 over the previous year. Audit noticed that receipts under '101- Receipts from Employees State Insurance Scheme' under sub-head '01- Urban Health Services' was significantly less in 2023-24 as compared to 2022-23.

1.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2024, in respect of three principal heads of revenue, amounted to ₹ 6,492.45 crore, of which ₹ 5,520.03 crore was outstanding for more than five years, as detailed in **Table-1.4**.

Table-1.4

Arrears of Revenue

(₹ in crore)

Sl. No.	Head of revenue	Arrears as on 31 March 2024	For more than five years as on 31 March 2024	Status of outstanding arrears						
				Demand issued	Stayed by judicial authorities	Stayed by Government	Rectification/ review	Dealer/ party insolvent	Written off	Specific action not intimated
1	Taxes on Sales, Trade etc.	5,760.10	4,987.73	1,097.47	1,136.14	721.46	4.65	76.35	0	2,724.03
2	Taxes on Vehicles	647.63	493.39	147.89	4.90	---	---	---	---	494.85
3	State Excise	84.72	38.91	56.61	7.65	0.07	0.11	---	0.16	20.12
Total		**6,492.45**	**5,520.03**							

The position of arrears of revenue, pending collection as on 31 March 2024 in respect of other revenue heads, was not furnished (September 2025) despite active pursuance by Audit.

1.4 Follow up on Audit Reports – summarised position

Discussion of Audit Reports by the Public Accounts Committee

According to the rules of procedure for the internal working of the Committee on Public Accounts, the administrative departments were to initiate *suo moto* action on all Audit Reports/Paragraphs featuring in the Comptroller and Auditor General's Audit Reports, regardless of whether they were taken up for examination by the Public Accounts Committee (PAC) or not. The departments were to furnish detailed Action Taken Notes (ATNs) to the PAC, duly vetted by Audit, indicating the remedial action taken or proposed to be taken by them.

The Audit Reports on Revenue for the years 2008-09 to 2021-22 have 302 Audit Paragraphs. Of these, PAC has taken up 136 paragraphs for discussion and made recommendations in respect of three paragraphs and 16 sub-paragraphs. Further, one ATN has been received and action has been taken by the Department in case of one paragraph.

Further, the Audit Reports of 2000-01 to 2007-08, which were left to the departments for follow-up, had 270 outstanding paragraphs of which 90 paragraphs were taken up for discussion by the PAC. Against this, the PAC had made recommendations in respect of five paragraphs, ATNs were received in respect of two paragraphs and action has been taken by the Department in respect of two paragraphs, as detailed in **Table-1.5**.

Table-1.5: Status of PAC discussion

Status	Audit Report for the year 2000-01 to 2007-08	Audit Report for the year 2008-09 to 2021-22
Number of outstanding Audit paragraphs	270	302
Taken up by PAC for discussion	90	136
Not taken up for PAC discussion	180	166
Recommendation made by PAC	5 Paragraphs	3 Paragraphs and 16 Sub-paragraphs
ATN received	2	1[2]
Action taken by the departments	2	1[2]

1.5 Response of the departments/Government to Audit

On completion of audit of Government departments and offices, Audit issues Inspection Reports (IRs) to the concerned heads of offices, with copies to their superior officers, for corrective action and their monitoring. Serious financial irregularities are reported to Heads of the departments and the Government.

Review of IRs, issued for the years 2008-09 to 2023-24, revealed that 10,987 paragraphs, relating to 1,187 IRs, remained outstanding at the end of March 2024. The potentially recoverable revenue, as brought out in these IRs, was as much as ₹ 19,007.64 crore, whereas the total revenue receipt of the State was ₹ 41,429.90 crore in 2023-24. Department-wise details, relating to the revenue sector of the State Government, are given in **Table-1.6**.

[2] PAC Report No. 18, Para 7.6.1/AR 2009-10, Non-levy of interest for delayed payment of royalty, Mining Department, Government of Jharkhand

Table-1.6
Department-wise details of outstanding Inspection Reports

(₹ in crore)

Sl. No.	Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Money value involved
1	Commercial Taxes	Taxes on Sales, Trade etc.	313	5,728	8,938.52
		Entry Tax	5	5	9.54
		Taxes and Duties on Electricity	12	55	93.65
2	Excise and Prohibition	State Excise	178	936	1,409.82
3	Revenue, Registration and Land Reforms	Land Revenue	128	936	4,560.56
4		Stamps and Registration Fees	168	870	37.75
5	Transport	Taxes on Vehicles	204	1,578	1,170.17
6	Mines and Geology	Non-ferrous Mining and Metallurgical Industries	179	879	2,787.63
Total			**1,187**	**10,987**	**19,007.64**

Even the first replies, required to be submitted by the heads of offices within one month from the date of issue of the IRs, were not received for 321 IRs issued from 2008-09 onwards.

1.6 Results of audit

Audit covered three departments[3] of the State Government and test-checked the records of 40 out of 144 auditable units (27.78 *per cent*) relating to state excise, taxes on vehicles, land revenue and stamp and registration fees during the year 2023-24. In these three departments, revenue of ₹ 4,738.29 crore was collected during 2022-23, out of which 40 audited units collected ₹ 3,346.70 crore (70.63 *per cent*). In the 40 audited units, Audit noticed non-collection of tax from transport vehicles, non-realisation of one-time tax, non-levy of green tax, short levy of one-time tax from construction equipment vehicles, short levy of penalty for non-maintenance of mandatory minimum stock by wholesale licensees, short levy of registration fee, *etc*. Additionally, Audit conducted a Subject Specific Compliance Audit (SSCA) on 'Functioning of State Transport Authority/Regional Transport Authorities/ District Transport Offices in Jharkhand'**.** The financial implication of irregularities noticed in audit amounted to ₹ 1,065.86 crore of which the departments concerned accepted under-assessment and other deficiencies of ₹ 1,065.86 crore in 1,91,066 cases pointed out by Audit and effected recovery of ₹ 15.65 crore in 4,247 cases.

This Report contains findings of the SSCA on 'Functioning of STA/RTAs/ DTOs in Jharkhand' and two paragraphs based on audit of the Excise and Prohibition Department conducted during the year. The financial effect of irregularities featuring in the Report amounts to ₹ 524.22 crore of which the Department/Government has accepted audit observations involving ₹ 524.22 crore and recovered ₹ 15.65 crore.

The errors/omissions pointed out are on the basis of a test audit. The Department/Government may, therefore, undertake a thorough review of all

[3] Excise and Prohibition; Revenue, Registration and Land Reforms and Transport Department.

units, to check whether similar errors/omissions have taken place elsewhere, and, if so, rectify them; and put a system in place that would prevent such errors/omissions.

1.7 Significant Audit Observations

The present Report contains observations relating to tax and non-tax receipts, featuring a subject specific compliance audit and two individual observations/ paragraphs.

Significant observations contained in this Report are discussed in brief in the following paragraphs.

Functioning of State Transport Authority/Regional Transport Authorities/District Transport Offices (STA/RTAs/DTOs) in Jharkhand

A Subject Specific Compliance Audit (SSCA) on *"Functioning of State Transport Authority/Regional Transport Authorities/District Transport Offices (STA/RTAs/DTOs) in Jharkhand"* was conducted in view of the essential citizen-centric services provided by the Transport Department and its contribution to the revenue receipts of the State. The audit, covering the period from 2019–20 to 2023–24, was conducted between August 2024 and March 2025 to assess the efficiency and effectiveness of operations within the State Transport Authority (STA), Regional Transport Authorities (RTAs) and District Transport Offices (DTOs) across Jharkhand.

Audit noted the urgent need for structural reforms, improved monitoring and stricter compliance to ensure optimal revenue collection. Irregularities in levy and collection of motor vehicle tax and fees were also noticed. The total financial implication of this Report based on test check of office of the Transport Commissioner, three offices of the Regional Transport Authorities and six District Transport Offices in Jharkhand is ₹ 415.89 crore. Additionally, audit observations with a financial implication of ₹ 96.67 crore, issued during Compliance Audit of 13 DTOs and two RTAs in 2023-24, have also been included in this report.

The major audit findings are summarised below:

The Department included provisions for a fixed fee of ₹ 25 for Learner's Licences (LL) in the draft agreement, despite the vendors offering no added services beyond printing the LL. This fee, in addition to the statutory charge of ₹ 150 collected by the Department, violated provisions mandating electronic issuance of LLs. Consequently, the vendor collected ₹ 4.09 crore from the applicants during the period 2017-18 to 2023-24.

Paragraph 2.3.2.1

In violation of the prescribed provisions of the Motor Vehicles Act, 305 driving licences for motorcycles with gear were issued to applicants under 18 years in five test-checked DTOs during the period from 2019 to 2024. This was found to be due to irregular mapping of provisions in *SARATHI*.

Paragraph 2.3.2.2

The Department did not establish automated driving test tracks as required and conducted driving tests on temporary, substandard tracks raising concerns about the adequacy of driver competency evaluations.

Paragraph 2.3.2.4, 2.3.2.5, 2.3.2.6

Temporary Registrations (TRs) issued to 6,640 vehicles during 2019-24 were not followed by permanent registration. Lack of alerts in *VAHAN* and inability of the DTOs to monitor TRs led to the increased risk of movement of unregistered vehicles on roads and provided a window for evasion of tax.

Paragraph 2.3.3.1

Vehicles registered between April 2004 and March 2009 (1,320 personalised and 1,108 transport vehicles) operated with expired registration certificates without renewal, cancellation, or surrender, leading to non-levy of ₹ 8.72 crore in fees and taxes. It was further seen that sale price (required for calculation of motor vehicle tax) of 18,843 personalised vehicles was not recorded in *VAHAN*, which resulted in non-assessment of tax. Further, certificates of fitness (CF) of 2,690 transport vehicles over 15 years old were renewed between April 2022 and March 2024 without corresponding renewal of their registration certificates (RCs).

During compliance audit of 13 test-checked DTOs in 2023-24, Audit noticed similar cases where out of 7,748 transport-vehicles test-checked, CF of 1,835 vehicles and RCs of 2,099 vehicles that were over 15 years old, were pending renewal since 1 April 2022. This resulted in non-levy of CF and RC renewal fee amounting to ₹ 2.55 crore.

Paragraph 2.3.3.2

2,686 Construction Equipment Vehicles (CEVs), registered prior to 31 January 2019, were wrongly classified and taxed as "goods vehicles" based on Registered Laden Weight (RLW), instead of levying One-Time Tax (OTT) based on their cost price as per amended provisions. This misclassification led to short levy of taxes amounting to ₹ 2.01 crore on 112 vehicles. For the remaining 2,574 vehicles, the sale price was not recorded in *VAHAN*, thereby preventing assessment of OTT.

Similar discrepancies were noticed during compliance audit in 2023-24 wherein 89 transport vehicles were found to have been misclassified as goods vehicles instead of CEVs resulting in short levy of taxes amounting to ₹ 1.56 crore. The OTT on the remaining 517 vehicles could not be assessed as their sale price was not recorded in *VAHAN*.

Paragraph 2.3.3.6

Due to the inability of the Department to enforce issue of Temporary Registration (TR) through *VAHAN*, M/s Tata Motors issued TRs with a validity of one-month instead of six months, resulting in short collection of ₹327.35 crore of motor vehicle tax during the period 2021–24. Further, 379 vehicles sold to dealers were irregularly dispatched using Trade Registration Marks (TRMs) instead of TR resulting in evasion of tax amounting to ₹ 36.92 lakh.

Similarly, during compliance audit in 2023-24, it was observed that M/s Tata Motors had dispatched 687 vehicles sold to dealers on TRMs during 2022-23 resulting in non-levy of fee and taxes amounting to ₹ 1.13 crore.

Paragraph 2.3.3.8

Lack of a mechanism to identify and enforce Certificate of Fitness (CF) renewals led to 4,458 vehicles operating with expired CF, resulting in non-realisation of ₹ 7.58 crore in renewal fees and fines. Moreover, a systemic flaw in the *VAHAN* application linking green tax to 'CF renewal' module instead of 'motor vehicle tax payment' module resulted in non-levy of green tax during the period of expired CF resulting in further revenue loss of ₹ 60.13 lakh.

Similarly, during compliance audit in 2023-24, 6,003 transport vehicles with expired CF were noticed to be operating in 13 test checked DTOs resulting in non-levy of fee and fines amounting to ₹ 7.27 crore.

Paragraph 2.3.4.2

Out of 14,984 National Permits issued by three RTAs between 2019-24, the subsequent annual authorisation of 1,443 NPs were not renewed resulting in non-realisation of composite and authorisation fee amounting to ₹ 5.26 crore. Further, permits of 258 public service vehicles with valid tax and fitness certificates were not renewed, leading to non-realisation of permit fee amounting to ₹ 46.79 lakh.

Similarly, during compliance audit for the period 2023-24, Audit noticed that authorisation of 1,461 out of 5,254 national permits issued in two RTAs had not been renewed which led to non-realisation of revenue amounting to ₹ 5.62 crore.

Paragraph 2.3.5.1 and 2.3.5.4

Despite notification (September 2021) of MoRTH mandating Automated Testing Stations (ATS) and the launch of the Automated Fitness Management System (May 2024), only one ATS was established in Jharkhand as of July 2023, leaving integration incomplete and CF were still being issued manually. Likewise, Registered Vehicle Scrapping Facilities were not set up, resulting in delays in establishing vehicle scrapping and recycling infrastructure.

Paragraph 2.3.6.1 and 2.3.6.2

There was shortfall in revenue collection due to non-levy of tax of ₹ 22.34 crore from transport vehicles, ₹ 20.52 crore from one-time tax defaulters and ₹ 89.90 lakh from reciprocal agreement vehicles.

Similarly, during compliance audit in 2023-24, it was noticed that motor vehicle tax and penalty amounting to ₹ 62.93 crore from 6,925 transport vehicle owners was not collected in 13 test-checked DTOs. Further, OTT and fine amounting to ₹10.93 crore from 3,979 vehicle owners was not collected in these DTOs. Out of 806 buses operating under reciprocal agreements, 80 buses were found to have defaulted in payment of motor vehicle tax amounting to ₹ 1.08 crore, including penalty of ₹ 0.72 crore.

Paragraph 2.3.7.2, 2.3.7.3 and 2.3.7.4

Departmental inaction in mapping the revised tax structure in *VAHAN* led to levy of tax on ambulances and camper vans at pre-revised rates resulting in revenue loss of ₹ 37.40 lakh in three DTOs.

Similarly, during compliance audit in 2023-24, it was seen that tax at pre-revised rates were applied on 191 ambulances and camper vans in 12 DTOs which led to short levy of tax amounting to ₹ 1.17 crore.

Paragraph 2.3.7.6

Penalty of ₹ 27.71 lakh on delayed motor vehicle tax payments in 820 cases was not levied due to discrepancies in *VAHAN* and the lapse was not detected by the taxing officers.

Similarly, during compliance audit in 2023-24, it was seen that penalty on delayed payment of tax amounting to ₹ 2.70 crore in 3,827 transactions was short levied in 13 DTOs.

Paragraph 2.3.7.7

An amount of ₹ 47.21 crore collected via HDFC bank POS machines between January 2021 and March 2024 by the enforcement officers of the Department was remitted by the bank into Government Account with delays ranging from two to eight months for which the bank was liable to pay penal interest of ₹ 1.23 crore.

Paragraph 2.3.7.9

It was seen that GST amounting to ₹ 18.54 crore was collected during renewal of CF during 2019-20 to 2023-24, including ₹ 9.95 crore in the six test-checked DTOs. However, due to lack of GST registration and a segregation mechanism, the amount was incorrectly credited under "0041 -Taxes on Vehicles" instead of the appropriate GST heads.

Paragraph 2.3.7.10

Penalty and fine, liable to be charged under the Carriage by Road Act, was not collected from 693 overloaded vehicles penalised under the MV Act, leading to a revenue loss of ₹ 2.69 crore. Moreover, weighbridges were not provided, leading to overloaded vehicles operating on public roads despite penalty being levied under the MV Act.

Paragraph 2.3.8.2 and 2.3.8.4

Recommendations:

- ***The Department may conduct a comprehensive review of the tendering process for smart card services and take corrective action to address deficiencies and ensure compliance with procurement guidelines.***
- ***The Department may expedite establishment of automated driving test tracks for all classes of vehicles with specific dimensions to test the competency to drive as laid down in the Rules.***
- ***The Department may consider establishment of Automated Testing Stations in all districts of the State as well as equip Motor Vehicle Inspectors with necessary infrastructure and equipment to conduct fitness tests.***
- ***The Department may consider establishment of weighbridges so that overloaded vehicles can be penalised as per the MV Act.***

Individual observations/Paragraphs

Excise and Prohibition Department

Penalty, equivalent to loss of excise duty of ₹ 8.35 crore due to non-maintenance of mandatory minimum stock of liquor by wholesale licensees, was short levied by the Department.

(Paragraph 2.6)

Lack of due diligence on the part of excise authorities resulted in non-levy of late fee amounting to ₹ 3.04 crore on 42 bars and restaurant licensees who had deposited Minimum Guaranteed Revenue and revenue equivalent to short lifted liquor with delays ranging between 1 and 304 days.

(Paragraph 2.7)