PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Haryana under Article 151 of the Constitution of India.

This Report contains significant results of the SSCA on "E-Way Bill (EWB) System under Goods and Services Tax" and SSCA on "Department's Oversight on GST Payments and Return Filing- phase II" and covers results of audit verification on tax compliance by the taxpayers with reference to EWBs generation and preventive functions of the department in enforcing EWB provisions, and also covers the scrutiny of returns by the Department and verification of taxpayer's records.

The instances mentioned in this Report are those which came to notice in the course of audit during the period 2022-23 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 2022-23 have also been included, wherever necessary.

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