	PARA	PAGE
Prefatory Remarks Overview		vii viii
CHAPTER I		
GENERAL		
Trend of revenue receipts	1.1	1
Variations between Budget estimates and actuals	1.2	4
Analysis of collection	1.3	6
Cost of collection	1.4	6
Arrears of revenue	1.5	7
Arrears in assessments	1.6	8
Evasion of tax	1.7	8
Write-off and waiver of revenue	1.8	9
Refunds	1.9	9
Results of audit	1.10	10
Response of Government to audit objections	1.11	10
Departmental Audit Committee Meetings	1.12	11
Response of the departments to Draft Audit Paragraphs	1.13	12
Follow up on Audit Reports-summarised position	1.14	12
CHAPTER 2		
SALES TAX		
Results of audit	2.1	15
Maharashtra Rajya Kar Vivad Nivaran Yojana, 1999	2.2	16

Table of Contents

Incorrect grant of set-off	2.3	24
medified grant of set on	2.5	4T

	PARA	PAGE
Short levy of sales tax	2.4	29
Non-levy of tax on sale of assets	2.5	29
Under-assessment of tax	2.6	30
Non-levy/short levy of turnover tax/additional tax	2.7	31
Incorrect determination of taxable turnover	2.8	31
Incorrect deduction of sales on declaration	2.9	33
Short levy of tax under VAT	2.10	33
Incorrect deferment of tax	2.11	34
Incorrect assessment of tax dues	2.12	34
Non/short levy of penalty/interest	2.13	35
Non-levy of purchase tax	2.14	36
Short levy of central sales tax	2.15	36
Non-forfeiture of excess collection of tax	2.16	37

CHAPTER 3

TAXES ON MOTOR VEHICLES AND STAMPS AND REGISTRATION FEES AND STATE EXCISE

Results of audit	3.1	39
Non/short recovery of motor vehicle tax	3.2	40
Loss of revenue	3.3	41
Short levy of stamp duty due misclassification	3.4	42
Evasion of stamp duty due to non-registration of instrument	3.5	43
Short levy of stamp duty due to under valuation of property	3.6	44

Irregular exemption of stamp duty and registration fees	3.7	44
Short levy of stamp duty due to incorrect classification of conveyance as agreements for development	3.8	45
	PARA	PAGE
CHAPTER 4		
LAND REVENUE		
Results of audit	4.1	47
Review on encroachment on Government land in major cities other than Mumbai	4.2	48
Recovery of dues treated as arrears of land revenue	4.3	53
Short levy of land revenue and increase of land revenue due to non-revision of assessment	4.4	57
CHAPTER 5		
OTHER TAX RECEIPTS		
Results of audit	5.1	59
SECTION A		
TAXES AND DUTIES ON ELECTRI	CITY	
Review on levy and collection of electricity duty and fee	es 5.2	60
SECTION B		
THE MAHARASHTRA EDUCATION CH EMPLOYMENT GUARANTEE CE		
Arrears and non-remittance of education and employment guarantee cess	5.3	68
Incorrect grant of exemption	5.4	71
SECTION C		
ENTERTAINMENTS DUTY		
Non-realisation of entertainments duty and surcharge from cable/dish antenna operators	5.5	72
Incorrect exemption to films	5.6	73
SECTION D		

REPAIR CESS

Short levy of repair cess	5.7	74
Non-remittance of repair cess	5.8	75

	PARA	PAGE
SECTION E		
TAX ON BUILDING	5	
(With Larger Residential Providential Provid	emises)	
Non-levy of tax	5.9	75
Non-remittance of tax	5.10	76
SECTION F		
PROFESSION TAX		
Non-realisation of tax	5.11	76
CHAPTER 6		
NON-TAX REVENU	Έ	
Results of audit	6.1	79
Review on receipts of the Police Department	6.2	80
APPENDICES		
APPENDIX I		
Yearwise details of outstanding inspection reports and audit observations		97

APPENDIX II

Statement showing departmentwise position of paragraphs in respect of which explanatory	
memoranda have not been received	90
ADDENINIV III	

APPENDIX III

Statement showing departmentwise pendency	91
of action taken notes on recommendations	
of the Public Accounts Committee	