

PREFACE

This report for the year ended 31 March 2003 has been prepared for submission to the Governor under Article 151(2) of the Constitution.

The audit of revenue receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the results of audit of receipts comprising sales tax, stamp duty and registration fees, taxes on vehicles, state excise, agricultural income tax, urban land tax, other tax receipts and non-tax receipts.

The cases mentioned in this report are among those which came to notice in the course of test-audit of records during the year 2002-2003 as well as those noticed in earlier years, but could not be included in previous years' Reports.