

# CONTENTS

	<b>Reference to</b>	
	<b>Paragraph</b>	<b>Page</b>
PREFATORY REMARKS		ix
OVERVIEW		xi
 <b>CHAPTER 1</b> <b>GENERAL</b>  		
Trend of Revenue Receipts	1.01	1
Variations between Budget Estimates and Actuals	1.02	2
Cost of collection	1.03	4
Arrears in assessment	1.04	4
Arrears in collection of revenue	1.05	5
Results of audit	1.06	6
Replies to the inspection reports	1.07	6
Follow-up on Audit Reports	1.08	9
 <b>CHAPTER 2</b> <b>SALES TAX</b>  		
Results of audit	2.01	11
Working of appeal mechanism under Sales Tax Laws – A Review	2.02	12
Incorrect determination of gross turnover	2.03	20
Underassessment of tax due to incorrect deduction	2.04	21
Incorrect exemption on account of stock transfer	2.05	23
Incorrect allowance of concessional rate of tax	2.06	24
Non/short levy of penalty	2.07	25
Application of incorrect rate of tax	2.08	26
Mistake in computation of tax	2.09	27
Short realisation due to incorrect credit	2.10	28
Non/short levy of surcharge/additional surcharge	2.11	28
Misclassification of goods resulted in short levy of tax	2.12	29
Non/short raising of demand	2.13	30
Non/short levy of purchase tax	2.14	31
Non/short levy of interest	2.15	31

**CHAPTER 3  
LAND REVENUE**

Results of audit	3.01	33
Loss of revenue due to non-execution of long term lease	3.02	33
Non-realisation of rent and salami	3.03	34
Non-realisation of rent and salami in giving advance possession of land	3.04	35
Non-realisation of revenue due to irregular transfer of Government land	3.05	36
Non/short assessment and non/short realisation of cesses and surcharge from patta holders	3.06	36
Loss of revenue due to non-settlement of sairati interests	3.07	37
Non-realisation of rent and interest	3.08	38
Non-realisation of Government revenue due to non-renewal of lease agreement	3.09	39
Non/short realisation of establishment charges and contingent charges	3.10	39
Non/short realisation of capitalised value of land	3.11	40
Blockage of Government revenue towards stamp duty and registration fees	3.12	42
Revenue realised but not credited to Government Account	3.13	42

**CHAPTER 4  
STATE EXCISE**

Results of audit	4.01	45
Evasion of privilege fee for storage of beer	4.02	45
Non/short realisation of establishment cost	4.03	46

**CHAPTER 5  
MOTOR VEHICLES TAX**

Results of audit	5.01	47
Assessment, levy and collection of fees and fines on motor vehicles including those on National Permits – A Review	5.02	47

	<b>Reference to Paragraph</b>	<b>Page</b>
Non-realisation of additional tax and penalty from omnibusses	5.03	59
Non/short realisation of tax including penalty on cars and bare chassis registered temporarily	5.04	60
Non/short realisation of tax/additional tax/penalty from different types of vehicles	5.05	61

## **CHAPTER 6 PROFESSIONS TAX**

Results of audit	6.01	63
Non-realisation of professions tax due to non-enrolment	6.02	63
Non-raising of demand of professions tax against enrolled certificate holders	6.03	64

## **CHAPTER 7 ELECTRICITY DUTY**

Results of audit	7.01	67
Non-assessment and non-realisation of electricity duty	7.02	67
Non-levy of duty on energy consumed in residential complexes of Government Establishments	7.03	68
Non-levy and non-realisation of interest for delayed payment of electricity duty	7.04	69

## **CHAPTER 8 OTHER TAX RECEIPTS**

Results of audit	8.01	71
<b>A – Stamp Duty and Registration Fees</b>		
Non-realisation of deficit stamp duty and registration fees	8.02	71
<b>B – Amusements Tax</b>		
Non-levy of tax for exhibition of films through video parlours	8.03	73

**CHAPTER 9  
FOREST RECEIPTS**

Results of audit	9.01	75
Non-realisation of price of timber	9.02	75
Short realisation of revenue due to incorrect deduction of service charge	9.03	76
Short realisation of sales tax	9.04	77
Short realisation of royalty on kendu leaves and sal seeds	9.05	78

**CHAPTER 10  
MINES AND MINERALS**

Results of audit	10.01	79
Non/short realisation of revenue from minor minerals extracted unauthorisedly	10.02	79
Non/short assessment and non/short realisation of cesses on minor minerals	10.03	81
Non-assessment and non-realisation of water rate	10.04	82
Short realisation of royalty on minor minerals due to application of pre-revised rate	10.05	82
Short realisation of royalty and cesses on minor minerals	10.06	83
Non-assessment and non-realisation of surface rent and cesses	10.07	84

**CHAPTER 11  
OTHER NON-TAX RECEIPTS**

Results of audit	11.01	85
<b>A – HOUSING</b>		
Non-collection of rent from employer	11.02	85
Loss of revenue due to non-allotment of Government flats	11.03	86
Non-eviction of unauthorised occupants due to inaction on the part of the department	11.04	87

	<b>Reference to</b>	
	<b>Paragraph</b>	<b>Page</b>
<b>B – IRRIGATION AND WATERWAYS</b>		
Non-assessment and non-realisation of water rate	11.05	88
Non/short recovery of royalty and cesses on minor minerals	11.06	89
<b>C – PUBLIC WORKS</b>		
Loss of revenue due to non-collection of toll tax at enhanced rate	11.07	90