

भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ



INDIAN AUDIT AND ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit (Central) Lucknow

14-11-2023

कार्यालय आदेश

In pursuance to the workshop held on 14-15 September 2023 at Jaipur under the chairmanship of DAI (CRA), the Principal Director has instructed to take the following measures, during the course of audit of PA/SSCA & other Audits:

(A) GST

Control Measures implemented by the department in regard to GST registrations and in granting of ITC/refund should be scrutinised properly in the audit.

(B) Customs & Other

- i) Ensure deployment of the commercial cadre AAO/Sr. AO for the certification of accounts of SEZ. Since the certification of account of SEZ is conducted by the Central Expenditure Wing of this office, instructions is to be followed by them.
- ii) Risky categories of Duty Drawback payments viz Automobiles, Drugs, Textiles, Gems and Jewelry, OTT and TV rights should be scrutinised properly during audit. Further, the cases where the Department has discretionary power while awarding the Duty Drawback, it should also be examined in detail during audit.

The matter is to be looked into by the CERA parties, conducting PA on Duty Drawback.

(C) Capacity Building:

Encourage officers to take advantage of training opportunities including online modules available and classroom programmes.

(D) Assessment of Sanction Strength:

- i) New requirement of manpower, in all audit wings of CRA group, may be assessed/proposed by all CRA offices, considering the audit of 5% of total units/taxpayers/sample. Since the assessment of sanctioned strength is done by Administration section, the instruction is to be examined by each Administration section of Branch Offices as well as by Administration Section of Lucknow (hqrs) to propose the requirement to hqrs office at New Delhi.
- ii) The branch offices and headquarters at lucknow may augment the sample by a local selection of high-risk taxpayers in the SSCA/PA with proper justifications for getting approval of headquarters accordingly.

The instruction to augment the audit sample with justifications is to be followed by concerned CERAs conducting the PA/SSCA.

Dennis Daniel
14/11/2023
(Dennis Daniel)
Dy Director/INDT

Copy to following for information and necessary action-

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4. Dy. Director (CRA) O/o PDA(Central), Lucknow Branch Office Ranchi
5. Dy. Director (CRA) O/o PDA(Central), Lucknow Branch Office Patna
6. Sr. Audit Officer, INDT Control, O/o PDA(Central), Lucknow
7. Sr. Audit Officer/Administration O/o PDA(Central), Lucknow
8. CERA Parties


(D.P. Srivastava)
Asstt. Director

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