

PREFACE

This report for the year ended 31 March 2009 has been prepared for submission to 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 tax on sales, trade etc., taxes on agricultural income, State excise, land revenue and building tax, taxes on vehicles and non-tax receipts of the State.

A report on review of "Transition from KGST to VAT" is being presented as a separate volume titled Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2009, Volume-II – Government of Kerala.

The cases mentioned in this report are among those which came to notice in the course of test audit of records during the year 2008-09 as well as those which came to notice in earlier years but could not be included in previous reports.