

Annexure-A
(Refer paragraph 1.2.4)

Position of paragraphs which appeared in the Audit Reports and those pending discussion as on 30 September 2010

Name of tax		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	Total
Taxes on Sales, Trade etc.	Paras appeared in the Audit Report	15	7	6	14	11	5	10	68
	Paras pending for discussion	-	-	-	14	11	5	10	40
Taxes on Vehicles	Paras appeared in the Audit Report	7	3	8	6	6	9	3	42
	Paras pending for discussion	-	-	8	6	6	9	3	32
Land Revenue	Paras appeared in the Audit Report	2	2	4	2	1	4	-	15
	Paras pending for discussion	-	-	-	-	-	4	-	4
Stamp duty and Registration fee	Paras appeared in the Audit Report	1	4	3	3	3	4	4	22
	Paras pending for discussion	-	-	-	3	3	4	4	14
State Excise	Paras appeared in the Audit Report	5	3	4	2	5	4	4	27
	Paras pending for discussion	-	-	-	2	5	4	4	15
Lands and Buildings Tax	Paras appeared in the Audit Report	3	5	-	-	-	-	-	8
	Paras pending for discussion	-	5	-	-	-	-	-	5
Mining	Paras appeared in the Audit Report	8	5	1	9	9	9	18	59
	Paras pending for discussion	-	-	1	9	9	9	18	46
Others	Paras appeared in the Audit Report	4	2	1	3	6	4	9	29
	Paras pending for discussion	1	-	-	2	6	2	9	20
Total	Paras appeared in the Audit Report	45	31	27	39	41	39	48	270
	Paras pending for discussion	1	5	9	36	40	37	48	176

Annexure-B
(Refer paragraph 1.2.4)

**Position of outstanding ATNs due from the Departments
as on 30 September 2010**

Sl. no.	No. of PAC Report	Date of presentation in Assembly	Name of the Department	Year of Audit Report	No. of action taken notes due
1	119 th Report of 1997-98	27.7.2000	Transport	1994-95 1995-96	39
2	210 th Report of 2003-04	25.8.2003	Devasthan	1997-98	14
3	217 th Report of 2003-04	25.8.2003	Commercial Taxes	1998-99	13
4	88 th Report of 2004-05	2.12.2004	Commercial Taxes	2001-02	2
5	89 th Report of 2004-05	2.12.2004	Land Revenue	2000-01	3
6	119 th Report of 2005-06	4.3.2006	Transport	2000-01	6
7	138 th Report of 2005-06	27.3.2006	Registration and Stamps	2000-01	4
8	139 th Report of 2005-06	27.3.2006	Registration and Stamps	2001-02	5
9	167 th Report of 2006-07	4.10.2006	Medical & Health	2003-04 2004-05	1
10	189 th Report of 2006-07	29.3.2007	Land and building tax	1999-2000	6
11	190 th Report of 2006-07	29.3.2007	Land Revenue	1999-2000	12
12	193 rd Report of 2006-07	29.3.2007	Finance	2001-02	12
13	251 st Report of 2007-08	17.3.2008	Mines	2001-02	8
14	252 nd Report of 2007-08	17.3.2008	Mines	2002-03	10
15	255 th Report of 2007-08	17.3.2008	Land Revenue	2003-04	2
16	260 th Report of 2007-08	17.3.2008	Commercial Taxes	2003-04	4
17	268 th Report of 2008-09	15.7.2008	General Administration	2002-03	5
18	269 th Report of 2008-09	15.7.2008	Registration and Stamps	2003-04	10
19	270 th Report of 2008-09	15.7.2008	Registration and Stamps	2004-05	04
20	31 st Report of 2009-10	29.3.2010	Commercial Taxes	2004-05	28
Total					188

Annexure-C
(Refer paragraph 1.3.2.2)

Statement showing status of action taken by the departments/Government on the recommendations highlighted in reviews featured in last five Audit Reports

AR for the year ended	Name of the review	Detail of recommendations accepted	Status
1	2	3	4
31 March 2005	Assessment and collection of sales tax	<ol style="list-style-type: none"> 1. The department, while according approval to grant benefit of exemptions, should closely monitor provisions governing grant of such benefits. 2. Impact of judicial pronouncements should be circulated to all assessing authorities for implementation thereto. 3. Effective steps for recovery of tax in all cases of breach of conditions prescribed under various exemption schemes should be taken. System should be streamlined to effect recovery of tax. 4. Information and Communication Technology should be used for correct levy of tax and for detection of tax evasion. 	The department has issued directions to all sub-ordinate offices for ensuring compliance of the recommendations.
	Receipts from mines and minerals	<ol style="list-style-type: none"> 1. A strong mechanism be developed to ensure the speedy recovery of sums due to the government and also to prevent unauthorised excavation as well as excess despatch of mineral. 2. Effective steps are taken to ensure that the cost of mineral excavated unauthorisedly is recovered in accordance with the rules and procedures. 3. Internal control mechanism by way of regular inspections of mines and speedy disposal of unauthorised cases of excavation to safeguard Government revenue needs to be strengthened. 	<p>Department stated regular efforts are being made for recovery of dues. A vigilance cell has been established to check illegal despatch of minerals.</p> <p><i>Panchanamas</i> are being prepared for recovery of cost of illegally despatched minerals.</p> <p align="center">-</p>
31 March 2006	Levy and collection of State excise revenue	<ol style="list-style-type: none"> 1. Necessary amendments need be considered in the Acts/rules to fix norms for minimum yield of spirit and beer from raw material. 2. An effective control mechanism may be evolved to control LPH produced in the State. 3. Effective steps may be considered to make rules to bar participation of <i>benami</i> persons in tender process. 4. Internal control mechanism may be strengthened to ensure better financial management. 	<p>The department accepted the audit observations. A committee has been constituted to examine the issue of fixation of norms.</p> <p>The department accepted the facts and stated that it was difficult to physically control a large number of cultivators by limited staff.</p> <p>The department accepted the facts.</p> <p align="center">-</p>

1	2	3	4
31 March 2007	Levy and collection of stamp duty and registration fee	<ol style="list-style-type: none"> 1. Prescribing a return by the public offices to the department on the number of documents presented and found deficient. The offices may also be made accountable for cases of short payment of stamp duty not being highlighted. In addition, norms may be laid down for the inspection of public offices by the DIG. 2. Prescribing a return to watch the disposal of revision cases by the department. 3. Ensuring that the department reviews the registers and ensures prompt disposal of all pending adjudication cases. The monitoring at the apex level may be done by prescribing periodical returns. A time limit for finalisation of these cases may also be prescribed. 	<p>The department stated that the amount was mainly recoverable from the State/Central Government enterprises.</p> <p>The department stated that explanation of the concerned SRs had been called for.</p> <p>The department stated that mostly cases of pending adjustment have been decided.</p>
	Information technology system in Registration and Stamps Department	<ol style="list-style-type: none"> 1. Designing and incorporating in the system audit trails to track the transactions, in order to monitor exceptional changes to the data. 2. Programming necessary controls into the software to ensure collection of correct amount of stamp duty. 	<p>Reply is awaited.</p> <p>- do -</p>
31 March 2008	Allotment and Sale of land by Colonization Department	<ol style="list-style-type: none"> 1. Prescribe a time schedule for notifying allotable land after receipt of chak plans from CAD. 2. Specify a time frame for disposal of applications for allotment of land to cultivators and formulate a policy for speedy and expeditious action on such allotment. 3. Ensure that basic records as prescribed by the Act or Rules are maintained by each <i>tahsil</i>. 4. Eliminate unauthorised occupation on Government land by taking suitable measures. 5. Strengthen the internal control of the department by prescribing periodical returns and other checks, for ensuring prompt recoveries from the allottees in accordance with rules and monitoring other statutory provisions including disposal of land held by TCs. 	<p>The department accepted the facts and stated that necessary directions had been issued for finalisation of the proposals and notification of every chak plan within six months.</p> <p>The Government accepted the facts and stated that steps would be taken to do the needful. However, the reply was silent about the time frame within which such exercise would be completed.</p> <p>The Government stated that directions were being issued for maintenance of the relevant registers.</p> <p>-</p> <p>-</p>

1	2	3	4
31 March 2008	Management and disposal of Nazul properties received from ex-rulers of Rajasthan	<ol style="list-style-type: none"> 1. Consider formulating a system/procedure for conducting surveys to cover all the Nazul properties. 2. Prescribe suitable returns for proper management and disposal of Nazul properties. 3. Consider maintenance of a DCR and develop a system for raising demand of outstanding amounts. 4. Fix a time frame to dispose of Nazul properties so as to save these from further encroachment and deterioration. 5. Prescribe norms for conduct of meetings by the committees and a return to monitor the implementation of the decisions taken by them. 	<p>The department stated that due to shortage of staff, survey could not be conducted.</p> <p style="text-align: center;">-</p> <p style="text-align: center;">-</p> <p style="text-align: center;">-</p> <p>The department accepted the facts.</p>
31 March 2009	Transition from sales tax to value added tax	<ol style="list-style-type: none"> 1. In the return (VAT-10) alongwith commodity, its classification, schedule number and serial number in the schedule also should be mentioned. 2. The Government may make tax audit mandatory for effective implementation of VAT. 3. Prior cross verification of input tax credit should be made mandatory 4. A computerized mechanism should be introduced for cross verification of records with Central Excise and Income Tax authorities. 5. Disposal of cases in appeal should be expedited. 6. Minimum penalty for offences may be prescribed. 	<p>The column for name of commodity was added in the forms.</p> <p>The work of audit will be done in current year.</p> <p>In the next year of the claims will be accepted after the cross verification of input tax credit.</p> <p>Instructions were issued to all circles to undertake cross verification by collecting information.</p> <p>Appeal cases pending for more than one year would be disposed off by March 2010.</p> <p>The penal provisions in RVAT Act provide for penalty on various offences, but at the direction of the tax authorities.</p>

1	2	3	4
31 March 2009	Levy and Collection of tax by the Transport Department	<ol style="list-style-type: none"> 1. Putting in place a monitoring mechanism by way of periodical returns to ensure collection of temporary registration fee. 2. Evolving a system by way of periodical inspections for ensuring imposition of penalty in case of late registration 3. Putting in place a monitoring mechanism to ensure collection of MVT/SRT at prescribed rates and levy of penalty in cases of non/short payment of tax. 4. Strengthening functioning of internal audit wing in order to take appropriate measures for plugging the leakage of revenue and comply with the provisions of the Act. 	<p>The transport commissioner, while accepting the audit finding, stated that a circular would be issued to RTOs/DTOs to ensure levy of fee.</p> <p>The department accepted the audit finding and informed that the compounding fee has been increased.</p> <p>The department agreed to take action to levy the penalty.</p>
	Receipts of Public Health Engineering Department	<ol style="list-style-type: none"> 1. Prescribing a periodical monitoring system in the department to assess the correctness of arrears and ensure speedy recovery of arrears. 2. Prescribing a provision for levy of interest on late deposit of revenue by collecting agency. 3. Taking effective steps to replace defective water meters. 4. Strengthening the internal control system for better financial management by the department. 	<p>The efforts would be made to assess the correct position of arrears. The Government accepted the facts and assured that necessary amendment in the MOU will be carried out.</p> <p>The department will look into the issue of non-levy of interest on outstanding revenue.</p> <p>The Government accepted the facts and assured that action will be taken to replace the faulty meters.</p> <p>The Government agreed to issue necessary instructions to the concerned officers.</p>