

**PREFACE**

This report for the year ended March 2009 has been prepared for submission to the President of India under Article 151(1) of the Constitution of India.

Audit of Revenue Receipts – Indirect Taxes of the Union Government is conducted under the Section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971.

The observations included in this report have been selected from the findings of a performance audit carried out during the year 2008-09 and covered the collection of revenue during the period 2005-06 to 2007-08.

The results of our audit alongwith recommendations are contained in this report.