

PREFACE

This Report for the year ended 31 March, 2011 has been prepared for submission to the Governor under Article 151 (2) of the Constitution of India.

The audit of stamp duty and registration fees receipts of the State Government is conducted under Section 16 of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

This Report presents the results of the Performance Audit on the "Levy and Collection of Stamp Duty and Registration Fees" for the period 2006-07 to 2010-11.

The cases mentioned in this Report are those which came to notice during the course of audit of sample records of units selected as per statistical sampling techniques for the period 2006-07 to 2009-10, test audit of records for the period 2009-10 to 2010-11 and selected public offices during the year 2010-11.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.