

PREFACE

This Report on Revenue Sector of Government of Assam for the year ended 31 March 2012 has been prepared for submission to the Governor of Assam under Article 151(2) of the Constitution of India.

The audit of revenue receipts and expenditure accounts of State Governments is conducted under Section 13 & 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the information on the State revenues, response of the Departments towards audit, audit planning and results of audit of the State Government relating to taxes on sales, trade etc., state excise, taxes on motor vehicles, mining receipts, environment and forest, other tax and non-tax receipts of the State.

The cases mentioned in this Report are among those which came to notice in the course of test check of records during the year 2011-12 as well as those which came to notice in earlier years but could not be included in previous year's reports.

The performance audit on 'Forest Receipts' conducted during the year has been prepared as a standalone report titled 'Report of the Comptroller and Auditor General of India for the year ended 31 March 2012 (Performance audit on Forest Receipts), Government of Assam'.