

Table of Contents

	Paragraph	Page
Preface		vii
Overview		ix-xiii
PART A - RECEIPTS		
Chapter-I: General		
Trend of revenue receipts	1.1	3
Variations between the budget estimates and actuals	1.2	6
Analysis of arrears of revenue in terms of total outstanding and outstanding for more than five years	1.3	7
Evasion of tax	1.4	8
Refunds	1.5	8
Response of the Government/ Departments towards audit	1.6	8
Failure of senior officials to enforce accountability and protect interest of the Government	1.7	9
Departmental Audit Committee Meetings	1.8	10
Response of the Departments to the draft audit paragraphs	1.9	10
Follow up on the Audit Reports-summarised position	1.10	10
Compliance with the earlier Audit Reports	1.11	11
Analysis of the mechanism for dealing with the issues raised by audit	1.12	12
Position of Inspection Reports	1.12.1	12
Assurance given by the Department/Government on the issues highlighted in the Audit Reports	1.12.2	12
Results of audit	1.13	16
Amendments made at the instance of Audit	1.14	17
Chapter-II: Commercial Tax		
Tax administration	2.1	21
Trend of receipts from Taxes on Sales, trade etc.	2.2	21
Analysis of arrears of revenue	2.3	22
Assessee profile	2.4	22

Collection of VAT per assessee	2.5	22
Arrears in assessment	2.6	23
Cost of collection	2.7	23
Analysis of collection	2.8	24
Impact of audit	2.9	24
Internal audit	2.10	25
Results of audit	2.11	26
Audit observations	2.12	26
Evasion of tax and non-levy of penalty	2.13	27
Irregular exemption on declaration forms	2.14	28
Short levy due to incorrect allowance of set-off of tax	2.15	28
Short levy of tax	2.16	29
Application of lower rate of tax	2.17	30
Non-levy of tax due to irregular input tax rebate	2.18	31
Non-levy of tax	2.19	32
Non-levy of entry tax	2.20	33
Non-levy of tax	2.21	34
Non-levy of entry tax due to irregular exemption	2.22	34
Chhattisgarh <i>Bakaya Rashi Saral Samadhan Yojana</i> 2010	2.23	35
Non inclusion of penalty amount in computation of <i>Bakaya Rashi</i>	2.23.1	36
Loss of revenue due to short levy of <i>Samadhan Rashi</i>	2.23.2	37
Delay in payment of <i>Samadhan Rashi</i>	2.23.3	38
Wrong adjustment of refund adjustment order in <i>Samadhan Rashi</i>	2.23.4	39
Chapter-III: Stamps and Registration Fees		
Tax administration	3.1	43
Trend of receipts from Stamps and Registration Fees	3.2	43
Analysis of arrears of revenue	3.3	44
Cost of collection	3.4	44
Impact of audit	3.5	44
Internal audit	3.6	45

Results of audit	3.7	46
Audit observations	3.8	46
Non adherence to guidelines	3.9	47
Incorrect valuation of properties of irrigated lands and bi-crop lands	3.10	49
Short levy of Stamp duty due to irregular exemption	3.11	50
Undervaluation of properties	3.12	51
Undervaluation of properties situated on main road	3.13	52
Undervaluation of properties in sale of land of two or more vendors in single document	3.14	52
Chapter-IV: Land Revenue		
Tax administration	4.1	57
Trend of receipts from Land Revenue	4.2	57
Analysis of arrears of revenue	4.3	58
Internal Audit	4.4	58
Impact of audit	4.5	58
Results of audit	4.6	59
Audit observations	4.7	60
Short-levy of premium and ground rent on <i>Nazul</i> land on urban local body	4.8	60
Short-levy of premium and ground rent	4.9	61
Chapter-V: Taxes on Vehicles		
Tax administration	5.1	65
Trend of receipts from Taxes on Vehicles	5.2	65
Analysis of arrears of revenue	5.3	66
Internal Audit	5.4	66
Cost of collection	5.5	67
Impact of audit	5.6	67
Results of audit	5.7	68
Audit observations	5.8	68
Non/short realisation of trade fee from the dealers	5.9	69
Non-realisation of tax from owners of goods and passenger vehicles	5.10.1	70

Short-realisation of vehicle tax from vehicles plying on stage carriage permit	5.10.2	71
Short-realisation of vehicle tax due to wrong assessment of seating capacity	5.11	71
Registration of vehicles without realisation of Entry tax	5.12	72
Short realisation of trade tax from dealers	5.13	72
Chapter-VI :Other Tax Receipts		
A: Taxes and Duties on Electricity		
Results of Audit	6.1	77
Levy and Collection of Electricity Duty – A Performance Audit	6.2	78
B: State Excise		
Tax administration	6.3	98
Trend of receipts of State Excise	6.4	98
Analysis of arrears of revenue	6.5	99
Cost of collection	6.6	99
Impact of audit	6.7	99
Internal Audit	6.8	100
Results of audit	6.9	101
Audit observations	6.10	101
Non-levy of penalty despite non-maintenance of minimum stock of country liquor	6.11	102
Chapter-VII: Other Non-tax Receipts		
A: Forest Receipts		
Tax administration	7.1	105
Trend of receipts from Forestry and Wild life	7.2	105
Analysis of arrears of revenue	7.3	106
Internal audit	7.4	106
Impact of audit	7.5	107
Results of audit	7.6	107
Audit observations	7.7	108
Wrong allowance of shrinkage on fuel wood kept for sale in <i>nistar</i> depots	7.8	108

Non-transportation of forest produce from coupes	7.9	109
Shortage of forest produce in depots	7.10	110
Loss of timber	7.11	111
B: Interest Receipts		
Interest Receipts	7.12	112
PART B: EXPENDITURE		
Chapter-VIII: Forest Expenditure		
Tax administration	8.1	119
Trend of expenditure in the Forest Department	8.2	119
Impact of audit	8.3	120
Results of audit	8.4	120
Audit observations	8.5	121
Irregular expenditure from Calamity Relief Fund on ineligible items	8.6	122
Short realisation of cost of Compensatory Afforestation	8.7	123
Doubtful expenditure in vouchers on labour	8.8	124
Doubtful expenditure on plantation	8.9	126
Wasteful expenditure on bamboo plantation	8.10	128
Irregular and doubtful expenditure on two WBM roads	8.11	129
Doubtful expenditure on construction of WBM road between Pathiyapali and Jhalpani	8.12	130
Doubtful expenditure on construction of Check dams and forest roads during rainy season	8.13	132
Unfruitful expenditure on roadside plantation	8.14	132
<i>Appendices</i>		135-173