Report of the Comptroller and Auditor General of India

for the year ended March 2012

IT Applications in Income Tax Department

UNION GOVERNMENT
DEPARTMENT OF REVENUE - DIRECT TAXES
No. 23 OF 2012-13

Laid on the table of Lok Sabha/Rajya Sabha on _____

Table of Contents

Contents	Pages
Preface	i
A. Executive summary	iii
B. Summary of Recommendations	v
C. Chapter 1	1-3
C.1 Introduction	1
C.2 Audit objectives	2
C.3 Audit scope, coverage and sample	3
D. Chapter 2	5-25
D.1 Audit issues in AST	6
D.2 Audit issues in OLTAS	11
D.3 Audit issues in IRLA	21
D.4 Audit issues in e-TDS	23
D.5 Recommendations	25
E. Chapter 3	27-33
E.1 Vendor management	27
E.2 Password controls	32
E.3 Recommendations	33
F. Appendix	35-36