

PREFACE

This Report on Revenue Sector of Government of Assam for the year ended 31 March 2013 has been prepared for submission to the Governor of Assam under Article 151(2) of the Constitution of India.

The audit of expenditure accounts and revenue receipts of State Governments is conducted under Section 13 & 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter I of 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 tax and non-tax revenues. Chapter II contains paragraphs relating to taxes on sales, trade etc. Chapter III contains paragraphs on taxes on motor vehicle. Chapter IV contains the results of Audit on a topic titled "Evasion of Stamp Duty and Registration Fee on immovable properties with special emphasis on Development Agreements". Chapter V contains the results of Audit on "Receipts under State Excise".

The cases mentioned in this Report are those which came to notice in the course of test check of records of various Departments during the year 2012-13 as well as those pertaining to earlier years but could not be included in the corresponding year's Reports.

The audit has been conducted in conformity with Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.