

Preface

The Audit Report for the year ended March 2012 has been prepared for submission to the President of India under Article 151(1) of the Constitution of India.

Audit of Revenue Receipts – Indirect Taxes of the Union Government is conducted under section 16 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

The Report presents the results of audit of receipts of Central Excise duties and Service Tax.

The observations included in this Report cover the findings of test checks conducted during 2011-12, as well as those which came to notice in earlier years but were not included in previous Reports.