

**Report of the
Comptroller and Auditor General
of India**

For the year 2011-12

**Deemed Export Drawback Scheme
and
Reimbursement of Central Sales Tax (CST)
to EOU/STP/EHTP units**

**Union Government
Department of Revenue
(Indirect taxes – Customs)
No. 8 of 2013**

Laid on the table of Lok Sabha/Rajya Sabha _____

Table of Contents

Contents	Pages
Preface	i
Executive summary	iii
Recommendations	vii
Deemed Export Drawback Scheme	
Chapter 1: Introduction	1
Chapter 2: Internal control procedures and internal audit system	4
Chapter 3: Audit findings and recommendations	8
Reimbursement of Central Sales Tax (CST) to EOU/STP/EHTP units	
Chapter 1: Introduction	27
Chapter 2: Audit findings and recommendations	30
Annexure	41