

PREFACE

This Report is prepared for submission to the Governor of Jharkhand under Article 151 of the Constitution of India.

The audit of revenue receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. This Report presents the results of audit of receipts comprising commercial taxes, state excise, taxes on vehicles, other taxes (land revenue, stamp duty and registration fees, electricity duty) and mining receipts of the Government of Jharkhand.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2013-14 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; matter relating to the period subsequent to 2013-14 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.