

PREFACE

This Report for the year ended March 2013 has been prepared for submission to the President under Article 151 of the Constitution of India.

This Report of Comptroller and Auditor General of India contains the results of performance audit of 'Performance of Special Economic Zones (SEZs)' during April 2013 to January 2014.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2006-07 to 2012-13 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; matters relating to the period subsequent to 2012-13 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.

Audit wishes to acknowledge the cooperation received from Ministry of Commerce and Industry (DoC and DGFT), Department of Revenue (CBEC and CBDT) at each stage of the audit process.