## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA (REVENUE SECTOR)

## FOR THE YEAR ENDED 31 MARCH 2014

GOVERNMENT OF MEGHALAYA (REPORT NO. 1 OF 2015)

TABLE OF CONTENTS			
	Reference	Reference	
	Paragraph	Page(s)	
Preface	- undinh	iii	
Overview		iv-vii	
CHAPTER I-GENERAL		17 711	
Trend of revenue receipts	1.1	1	
Analysis of arrears of revenue	1.2	3	
Arrears of assessments	1.3	4	
Evasion of tax detected by the Department	1.4	4	
Pendency of refund cases	1.5	4	
Response of the Government/departments towards	1.6	5	
audit			
Analysis of the mechanism for dealing with the issues raised by Audit	1.7	9	
Audit planning	1.8	10	
Results of audit	1.9	11	
Coverage of this Report	1.10	11	
CHAPTER II-TAXES ON SALE,TRADE/VAT ETC			
Tax Administration	2.1	12	
Internal audit	2.2	12	
Results of audit	2.3	12	
Concealment of turnover	2.4	13	
Loss of revenue	2.5	14	
Irregular claim of Input Tax Credit	2.6	14	
Evasion of tax	2.7	15	
Under assessment of tax due to incorrect application of	2.8	16	
rate		10	
Irregular claim of remission of tax	2.9	17	
Concealment of turnover	2.10	18	
Concealment of turnover	2.11	19	
Under assessment of tax due to acceptance of false 'C' form declarations	2.12	19	
Acceptance of invalid 'F' form	2.13	20	
Short levy of composition money	2.14	21	
Non levy of penalty	2.15	21	
CHAPTER III-STAMP DUTY & REGISTRATION FEES			
Tax Administration	3.1	23	
Internal audit	3.2	23	
Results of audit	3.3	23	
Evasion of stamp duty	3.4	23	
Short levy of stamp duty	3.5	24	
Non-registration of lease deeds	3.6	25	
CHAPTER IV-STATE EXCISE	5.0		
Tax Administration	4.1	27	
Internal audit	4.2	27	
Results of audit	4.3	27	
Performance Audit on "Working of bonded warehouses and distilleries/breweries (including bottling plants)	4.4	28	

Short/non-realisation of late closing fees	4.5	62	
Loss of revenue due to cancellation of licences without	4.6	63	
realising outstanding renewal fee			
Non-realisation of security deposit	4.7	63	
CHAPTER V-MOTOR VEHICLE RECEIPTS			
Tax Administration	5.1	65	
Internal audit	5.2	65	
Results of audit	5.3	65	
Loss of revenue due to under-reporting of overloaded	5.4	66	
vehicles			
Non-realisation of road tax	5.5	67	
Non-levy of fine for non-renewal of permits	5.6	68	
Short realisation of road tax	5.7	69	
Non-realisation of revenue due to non-renewal of	5.8	70	
certificates of registration of private vehicles			
CHAPTER VI-FOREST RECEIPTS			
Tax Administration	6.1	71	
Internal audit	6.2	71	
Results of audit	6.3	71	
Short realisation of revenue	6.4	72	
Evasion of royalty	6.5	72	
Short realisation of revenue	6.6	73	
CHAPTER VII-MINING RECEIPTS			
Tax administration	7.1	74	
Internal audit	7.2	74	
Results of audit	7.3	74	
Short realisation of royalty on coal	7.4	75	
Non-realisation of royalty on coal at revised rate	7.5	75	
Non-collection of cess on limestone	7.6	76	
ANNEXURES		77-78	