TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		iii
Overview		v
CHAPTER – I : GENERAL		
Trend of Revenue Receipts	1.1	1
Analysis of Arrears of Revenue	1.2	3
Arrears in Assessments	1.3	4
Evasion of tax detected by the Department	1.4	5
Pendency of Refund Cases	1.5	6
Response to Audit	1.6	6
Analysis of the mechanism for dealing with the issues raised by Audit	1.7	9
Audit Planning	1.8	9
Results of Audit	1.9	10
CHAPTER – II : VALUE ADDED TAX, CE TAX AND GOODS AND SERVICE		LES
Tax Administration	2.1	11
Internal Audit	2.2	11
Results of Audit	2.3	12
Value Added Tax (VAT)	2.4	13
Works Contracts	2.5	18
Levy of penalty	2.6	20
Input Tax Credit	2.7	21
Tax on interstate sales	2.8	23
Authorisation of Excess Refund	2.9	26
Transition from Value Added Tax (VAT) to Goods and Services Tax(GST)	2.10	26
CHAPTER – III : STATE EXCISE I	DUTIES	
Tax Administration	3.1	35
Internal Audit	3.2	36
Results of Audit	3.3	36
Short levy of Licence Fee	3.4	37
Non-levy of Additional Licence Fee	3.5	39

	Reference to	
	Paragraph	Page
Short levy of Toddy Rentals	3.6	40
CHAPTER – IV : STAMP DUTY AND REGIS	TRATION	FEES
Tax Administration	4.1	43
Internal Audit	4.2	43
Audit Methodology and Result of Audit	4.3	43
Detailed compliance Audit on "Functioning of Registration and Stamps Department"	4.4	45
CHAPTER – V : TAXES ON VEHI	CLES	
Tax Administration	5.1	61
Internal Audit	5.2	61
Audit Methodology and Results of Audit	5.3	62
Detailed compliance Audit on "Operation of checkposts"	5.4	63
Non-realisation of quarterly tax and penalty	5.5	73
Non-monitoring of renewal of Fitness Certificates	5.6	74
Non-levy of green tax	5.7	75
Exemption of life tax	5.8	76
CHAPTER – VI : LAND REVEN	IUE	
Tax Administration	6.1	77
Internal Audit	6.2	78
Results of Audit	6.3	78
Non-realisation of cost of alienation of land	6.4	78
Levy of conversion tax and penalty	6.5	79
Non-levy of road cess in command areas of irrigation projects	6.6	81
CHAPTER – VII : OTHER TAX AND NON-7	TAX RECE	IPTS
Results of Audit	7.1	83
ENDOWMENTS DEPARTMEN	NT	
Detailed compliance Audit on "Functioning of Endowments Department in management of temples and temple lands"	7.2	84
APPENDICES & GLOSSARY	ł	
Appendices & Glossary		99