TABLE OF CONTENTS

DESCRIPTION	Referenc	Reference to		
	Paragraph	Page		
Preface	·	v		
Overview		vii-x		
CHAPTER-I: GENERAL				
Trend of revenue receipts	1.1	1		
Analysis of arrears of revenue	1.2	4		
Arrears in assessments	1.3	5		
Evasion of tax detected by the Department	1.4	5		
Refund cases	1.5	6		
Response of the Government/Department towards audit	1.6	6		
Departmental audit committee meetings	1.6.2	7		
Response of the Departments to the draft audit paragraphs	1.6.3	8		
Follow up on the Audit Reports-summarised position	1.6.4	8		
Analysis of the mechanism for dealing with the issue raised by Audit	1.7	9		
Position of Inspection Reports	1.7.1	9		
Recovery of accepted cases	1.7.2	10		
Action taken on the recommendations accepted by the Department/ Government	1.7.3	10		
Internal Audit	1.8	10		
Audit planning	1.9	11		
Results of audit	1.10	11		
Coverage of this Report	1.11	12		
CHAPTER-II: TAXES/VAT ON SALES AND TRADE				
		12		
Tax administration	2.1	13		
Results of audit	2.2	13		
Audit on 'Implementation of HPVAT-IT Project (HIMTAS)'	2.3	14-27		
Short levy of entry tax	2.4	28		
Incorrect determination of Gross Turnover	2.5	28		
Incorrect determination of Gross Turnover	2.6	29		
Short deduction of works contract tax	2.7	30		
Inadmissible deduction of hire charges and non-levy of entry tax	2.8	31		
Excess allowance of labour charges in works contracts	2.9	32		
Short levy of tax due to calculation mistake	2.10	33		
Non-realisation of Entertainment Duty	2.11	34		

CHAPTER-III: STATE EXCISE					
Tax administration	3.1	37			
Results of audit	3.2	37			
Performance Audit on 'Working of State Excise Department including working of distilleries'	3.3	38-61			
Renewal of licenses without payment of renewal fee	3.4	62			
Non-levy of additional fee and penalty on short lifting of Minimum Guaranteed Quota	3.5	62			
Non-levy of interest on delayed payment of license fee	3.6	63			
Non-recovery of license fee on unsold stock of liquor	3.7	64			
CHAPTER-IV: STAMP DUTY					
Tax administration	4.1	65			
Results of audit	4.2	65			
Short recovery of Stamp Duty and Registration Fee on build up structures	4.3	66			
Short determination of market value of properties	4.4	67			
Short recovery of Stamp Duty and Registration fee on sale deeds of industrial units	4.5	68			
Application of incorrect rates of Stamp Duty	4.6	69			
CHAPTER-V: TAXES ON VEHICLES, GOODS AND PASSENGERS					
Tax administration	5.1	71			
Results of audit	5.2	71			
Non-realisation of Token tax	5.3	72			
Non/short recovery of Special Road Tax	5.4	73			
Non-realisation of Passenger and Goods Tax	5.5	74			
Non-registration of commercial vehicles with Excise and Taxation Department	5.6	75			
Non-levy and collection of Additional Goods Tax	5.7	76			
CHAPTER-VI: FOREST RECEIPTS					
Tax administration	6.1	79			
Results of audit	6.2	79			
Non-raising of demand for arbitrarily withheld royalty	6.3	79			
Non-payment of differential resin royalty	6.4	80			
Non-levy of interest on short payment of royalty	6.5	80			

DESCRIPTION		Reference to	
	DESCRIPTION	Paragraphs	Pages
I	Trend of revenue receipts	1.1.2	83
II	Introduction	2.3.1	84
III	Financial Status of VAT-IT Project	2.3.4	84
IV	Legacy Data Conversion	2.3.6	85
V	Deficiencies in Web Portal and Application (Application)	2.3.16	86
VI	Deficiencies in Web Portal and Application (Web Portal)	2.3.16	87
VII	Non-realisation of Token tax	5.3	87
VIII	Non-registration of commercial vehicles with Excise and Taxation	5.6	88
	Department		
GLOSSARY OF ABBREVIATIONS			