

# Table of Contents

Description	Reference to	
	Paragraph	Page No.
Preface		v
Overview		vii
<b>Chapter-I : Revenue Sector</b>		
Trend of revenue receipts	1.1.1	1
Analysis of arrears of revenue	1.1.2	3
Arrears in assessments	1.1.3	3
Evasion of tax detected by the department	1.1.4	4
Details of pendency of refund cases	1.1.5	4
Response of the Government/ Departments to Audit	1.1.6	5
Recovery of accepted cases	1.1.7	7
Audit planning	1.1.8	7
Results of Audit	1.1.9	8
Coverage of the Revenue Chapter	1.1.10	8
<b>Department of Trade and Taxes</b>		
Issue of Statutory Forms	1.2	9
Loss of revenue due to irregular claim of concessional rate of tax by the dealers	1.3	18
Irregular claim of Input Tax Credit	1.4	19
Non-recovery of demand and consequential loss of interest	1.5	20
Loss of revenue due to non-payment of tax	1.6	22
Excess allowance of concessional rate of tax due to non- submission of details of Forms 'C'	1.7	23
<b>Department of Transport</b>		
Loss of interest due to delay in deposit of receipts to the Government Accounts	1.8	24
<b>Chapter-II: Functioning of State Public Sector Undertakings</b>		
Introduction	2.1.1	27
Accountability framework	2.1.2	27
Statutory Audit	2.1.3	28
Role of Government and Legislature	2.1.4	28
Stake of Government of NCT of Delhi	2.1.5	28
Investment in State PSUs	2.1.6	28

Special support and returns during the year	2.1.7	30
Reconciliation with Finance Accounts	2.1.8	31
Arrears in finalisation of accounts	2.1.9	31
Placement of Separate Audit Reports	2.1.10	32
Impact of non-finalisation of accounts	2.1.11	33
Performance of PSUs as per their latest finalised accounts	2.1.12	33
Accounts Comments	2.1.13	36
Response of the Government to Audit	2.1.14	38
Follow up action on Audit Reports	2.1.15	38
Discussion of Audit Reports by Committee on Government Undertakings (COGU)	2.1.16	39
Disinvestment, Restructuring and Privatisation of PSUs	2.1.17	39
Coverage of the Chapter	2.1.18	39
<b>Performance Audit and Transaction Audit</b>		
<b>Department of Welfare of SC/ST/OBC/Minorities</b>		
Performance Audit on Working of Delhi Scheduled Castes, Scheduled Tribes, Other Backward Classes, Minorities and Handicapped Financial and Development Corporation Limited	2.2	40
<b>Department of Power</b>		
Avoidable payment of penal interest	2.3	65
Unproductive investment in purchase of land	2.4	66
<b>Department of Tourism</b>		
Infructuous expenditure of ₹ 39.66 lakh on the construction of Dilli Haat at Mayur Vihar	2.5	68
Loss of interest	2.6	70
Wasteful expenditure	2.7	71
<b>Department of Transport</b>		
Non-recovery of losses from the Annual Maintenance Contractor	2.8	72
Avoidable payment of electricity charges	2.9	75
<b>Department of Power</b>		
Follow up Audit on Performance Audit of Delhi Transco Limited	2.10	76

## Annexures

Number	Particulars	Reference to	
		Paragraph	Page No.
1.2.1	Issue of Forms without recovery of demands	1.2.2	95
1.2.2	Issue of Forms in excess of declared purchase amount	1.2.3	96
1.2.3	Issue of Forms for the items not included in RC	1.2.4 (i)	97
1.2.4	Issue of Forms to the dealers showing nil sale in returns	1.2.5 (i) (b)	98
1.2.5	Non-levy of tax on closing stock of the cancelled dealers	1.2.5 (ii)	99
1.2.6	Non-assessment of cancelled dealers under CST Act	1.2.5 (iii)	100
1.2.7 (a)	Issue of Forms after filing DVAT-09 by the dealers for cancellation of RC and non-assessment under CST Act	1.2.6 (a)	101
1.2.7 (b)	Issue of Forms to the dealers after cancellation of RC through DVAT-11 and non-assessment under CST Act	1.2.6 (b)	102
1.2.8	Issue of multiple Forms against one transaction value	1.2.7 (a)	103
1.2.9 (a)	Issue of Forms bearing same serial number	1.2.7 (b)	104
1.2.9 (b)	Issue of Forms showing nil value	1.2.7 (c)	104
2.1 (i)	Statement showing investments made by State Government in PSUs whose accounts are in arrears	2.1.9	105
2.1 (ii)	Summarised financial position and working results of Government companies and Statutory corporations as per their latest finalised financial statements/ accounts	2.1.12	106