

TABLE OF CONTENTS

PARA CAPTION	REFERENCE	
	PARAGRAPH	PAGE(S)
Preface		iii
Overview		v
CHAPTER I- GENERAL		
Trend of revenue receipts	1.1	1
Goods and Services Tax	1.2	3
Revenue from GST	1.3	5
Analysis of arrears of revenue	1.4	7
Pendency of refund cases	1.5	8
Response of the Government/Departments towards audit	1.6	9
Summarised position of Inspection Reports	1.7	10
Analysis of the mechanism for dealing with the issues raised by Audit	1.8	12
Audit planning	1.9	12
Results of Audit	1.10	13
Internal Controls	1.11	13
CHAPTER II- TAXATION DEPARTMENT		
Tax Administration	2.1	15
Results of Audit	2.2	15
Subject Specific Compliance Audit (SSCA) on 'Refund Claims under GST for the period from 01 July 2017 to 31 July 2020'	2.3	16
Subject Specific Compliance Audit (SSCA) on 'Arrears of Assessment and Revenue under VAT Regime post GST roll out'	2.4	27
Evasion of tax on sale of Motor Spirits and High Speed Diesel	2.5	38
Loss of revenue	2.6	40
CHAPTER III- STATE EXCISE DEPARTMENT		
Tax Administration	3.1	43
Results of Audit	3.2	43
Loss of excise duty on alcohol and spirit	3.3	44
CHAPTER IV- TRANSPORT DEPARTMENT		
Tax Administration	4.1	47
Results of Audit	4.2	47
Loss to the exchequer	4.3	48
CHAPTER V- FOREST & ENVIRONMENT DEPARTMENT		
Tax Administration	5.1	51
Results of Audit	5.2	51
Under reporting of export of minor minerals by Forest check-gates	5.3	52
CHAPTER VI- MINING & GEOLOGY DEPARTMENT		
Tax Administration	6.1	55
Results of Audit	6.2	55
Loss of revenue	6.3	56
Non-realisation of mineral cess	6.4	57

APPENDICES		
Organisational set-up of the Goods and Services Tax Department, Government of Meghalaya	Appendix 2.3.1	61
Statement containing 56 manual refund cases not produced to Audit by the Department	Appendix 2.3.2	62
Statement showing 13 manual cases resulting in interest liability to the Department	Appendix 2.3.3 (A)	64
Statement showing 27 online cases resulting in interest liability to the Department	Appendix 2.3.3 (B)	65
Statement showing delay in issue of demand notice to tax defaulters by AOs	Appendix 2.4.1	66
Statement showing non follow up action against tax defaulters in the selected circles	Appendix 2.4.2	67
Statement showing non forwarding of long pending arrear to the Bakijai Officer	Appendix 2.4.3	68
Statement showing short payment of Tax	Appendix 2.5.1	69
Statement showing tax and interest payable by the dealers	Appendix 2.6.1	70
Statement showing the utilisation of spirits and shortfall in production of IMFL below prescribed norms by Bottling Plants during the years 2015-16 to 2019-20	Appendix 3.3.1	71
Checkpoint wise details of offences and the amount of short collection of penalties/fines	Appendix 4.3.1	72
<i>Glossary</i>		75