

Preface

This Report for the year ended March 2019 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit of Search and Seizure Assessments during 2014-15 to 2017-18 in Income Tax Department of the Department of Revenue – Direct Taxes of the Union Government.

The instances mentioned in this Report are those, which came to notice in the course of audit conducted from March 2019 to July 2019.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.