

Table of Contents

Paragraph	Particulars	Page
	<i>Preface</i>	iii
CHAPTER 1 : OVERVIEW		
1.1	About this Report	1
1.2	Trend of Revenue Receipts	1
1.3	Analysis of Arrears of Revenue	10
1.4	Pendency of refund claims	11
1.5	Authority for audit	12
1.6	Audit approach	12
1.7	Audit process	12
1.8	Response of the Departments/Government to Audit	13
1.9	Follow-up action on Audit Reports	14
1.10	Acknowledgement	17
1.11	Significant audit observations	17
CHAPTER 2 : COMMERCIAL TAX		
2.1	Introduction	20
2.2	Tax Administration	20
2.3	Trend of Receipts	21
2.4	Audit Approach	22
2.5	Results of Audit	22
2.6	Incorrect determination of Turnover	23
2.7	Application of incorrect rate of tax	24
2.8	Short levy of tax/grant of irregular concession under Central Sales Tax Act	25
2.9	Non-levy/short-levy of Entry Tax	27
2.10	Allowance of inadmissible Input Tax Rebate (ITR)	28
2.11	Preparedness for Transition to Goods and Services Tax	30
2.12	Claim and admittance of Input Tax Credit	30
2.13	Login IDs and Password not provided	32

CHAPTER 3: STAMP DUTY AND REGISTRATION FEES		
3.1	Introduction	34
3.2	Tax Administration	34
3.3	Trend of Receipts	35
3.4	Audit Approach	35
3.5	Results of Audit	36
3.6	Short levy of Stamp Duty and Registration Fees due to under valuation of properties	37
3.7	Application of incorrect rate of Stamp Duty	37
3.8	Short realisation of Registration Fees on agreements relating to development of land	38
3.9	Inadequate controls in software	38
3.10	Non-levy of duty/fee on whole amount of royalty payable or deliverable under lease agreement	39
3.11	Conclusion	39
CHAPTER 4 : LAND REVENUE		
4.1	Introduction	42
4.2	Trend of receipts	43
4.3	Results of Audit	44
4.4	Short levy of Land Revenue and Premium	45
4.5	Non-realisation of Land Revenue in diverted cases	47
4.6	Departmental Inspections	48
4.7	Conclusion	49
Appendices		51
Glossary of Abbreviations		165