

CHAPTER IV

Non-Compliance to provisions of various Export Promotion Schemes of Foreign Trade Policy

4.1 Introduction

The Foreign Trade Policy (FTP) provides a framework for increasing exports of goods and services with a focus on improving trade facilitation and ease of doing business. The FTP 2015-2020 has been notified by the Central Government in exercise of powers conferred under Section 5 of the Foreign Trade (Development and Regulation) {FTDR} Act 1992, as amended. Directorate General of Foreign Trade (DGFT), under Ministry of Commerce and Industry (MoCI) is responsible for formulating the FTP which is implemented jointly by DGFT and Department of Revenue.

The Export Promotion Schemes under FTP can be categorised as:

(i) Export from India Schemes: These aim to provide rewards to exporters to offset infrastructural inefficiencies and associated costs involved in exports of goods and to provide exporters a level playing field. The two main schemes under this category are Merchandise Exports from India Scheme¹⁷ (MEIS) and Service Exports from India Scheme (SEIS).

(ii) Duty Exemption and Remission Schemes: These enable duty free imports or imports at concessional rates, of capital goods and other inputs for export production or duty remission to provide relief of taxes and duties suffered by the exporters in course of producing exported goods. Advance Authorisation, Duty Free Import Authorisation and Duty Drawback are important schemes under this category. The Export Promotion Capital Goods (EPCG) scheme facilitates import of capital goods under zero/concessional rates for producing export goods and services at competitive prices.

DGFT issues scrips/licences to exporters under various export promotion schemes and monitors their corresponding obligations through a network of 24 Regional Authorities (RAs). All 24 RAs are computerised and connected to the DGFT Central server. To regulate imports under scrips issued by DGFT, Customs notifications are issued by Central Board of Indirect Taxes and Customs (CBIC) and these scrips have to be registered by the importer/exporter concerned in the Customs house under the Commissionerates. Import of inputs and capital goods under export promotion schemes are exempt, wholly or partly from Customs Duties.

¹⁷ MEIS was withdrawn with effect from 1 January 2021.

Importers of such exempted goods undertake to fulfil prescribed Export obligation (EO) as well as to comply with other specified conditions, failing which the duty exempted becomes recoverable by the Customs Department under the Act. In addition to action by the Customs Department, the licensee is liable to penal action by DGFT under the FTDR Act 1992, for not fulfilling the conditions of the licence issued.

In respect of certain other schemes, under Chapter 3 of FTP there is a provision for providing incentives as a certain percentage of Free on Board (FOB) value of exports as a reward to offset infrastructural inefficiencies and associated costs.

4.2 Non-compliance to provisions of Export Promotion Schemes

Out of the universe of 68,682 records of licence / Cost recovery charges/Drawback cases/ Export Oriented Units (EOUs)/ Domestic Tariff Area (DTA) clearances, Audit selected a sample of 8,488 cases and noticed significant irregularities in 745 records during test check which are covered in this Chapter. Irregularities noticed covered “Non-fulfillment of EO against Advance Authorization”, “Irregular clubbing and discharge of EPCG Authorization (EO period 6/8 years)”, “Non-payment of duty on sale of rejects in DTA”, “Short levy of duty on de-bonding by an EOU”, “Short levy of duty on excess sale in DTA”, “Grant of excess duty credit under MEIS”, “Non-recovery of drawback in cases of un-realised foreign exchange” and “Non-realisation of cost recovery charges for officers posted to SEZ”, etc.

Relatively minor observations noticed were issued to the respective RAs/ DCs/ Commissionerates through Inspection Reports for corrective action.

Total revenue implication involved in the 35 high value cases featured in this Chapter was ₹21.09 crore where duty exemptions were availed of without fulfilling the provisions of FTP and Hand Book of Procedures (HBP). The Department accepted 32 cases involving ₹10.49 crore and reported recovery of ₹6.31 crore. Out of these, 10 cases are discussed in the following paragraphs. The remaining 25 cases involving total revenue implication of ₹4.84 crore which have been accepted by the Department and recoveries made/recovery proceedings initiated are summarized in **Annexure 6**.

4.2.1 Advance Authorization Scheme

(a) Non fulfillment of export obligation against Advance Authorization

As per paragraph 4.03 of the FTP read with paragraph 4.22 of Handbook of Procedures, Vol-I, an Advance Authorization (AA) is issued for import of duty free inputs against which the prescribed Export obligation (EO) was to be fulfilled within a period of 18 months from the date of issue of the authorization. Paragraph 4.44 of HBP, Vol-I stipulates that the authorization holder shall submit evidence of export within two months from the date of expiry EO period. In the event of failure to fulfill the prescribed EO, the authorization holder is liable to pay Customs Duty foregone on the unutilized value of the imported material along with interest.

Out of 645 Advance Authorization (AA) licenses with CIF value of ₹17,592.43 crore matured during 2018-19, Audit test checked 126 license files at Regional Authority (RA), Bengaluru with CIF value of ₹2,031.63 crore and observed¹⁸ that M/s AT Pvt. Ltd., Bengaluru failed to fulfil export obligation in respect of one AA licence (no. 0710111072 dated 3 February 2017) with duty foregone amount of ₹66.48 lakh.

The RA, Bengaluru issued an AA (No. 0710111072 dated 3 February 2017) to M/s AT Pvt. Ltd, Bengaluru for import of “Wire Cloth Mesh and others” with CIF value of ₹3.19 crore with a stipulation to fulfil export obligation for ₹5.56 crore within 18 months (August 2018) from the date of issue of license.

Audit noticed (March 2019) that the licensee imported goods (EDI Bond No.2001184888/ 10 February 2017) through Air Cargo complex (ACC), Bengaluru and duty of ₹66.48 lakh foregone was debited. However, the authorization holder failed to fulfil the export obligation by submitting the required documents even after lapse of prescribed validity period. Thus, the licensee was liable to pay Customs Duty of ₹66.48 lakh along with interest of ₹29.56 lakh (up to April 2020). However, the department had not initiated any action to recover the duty foregone and interest.

On this being pointed out (March 2019), the department issued an SCN (April 2019). Meanwhile, the authorization holder’s request (July 2019/May 2020) to regularize the entire imports in terms of paragraph 4.49 of HBP 2015-20 has been rejected by the Norms Committee. Accordingly, RA,

¹⁸ Additionally, 67 relative minor observations noticed were also issued to RA, Bengaluru through the number of Inspection Reports for corrective action.

Bengaluru directed the authorization holder to regularize the entire imports and pay the duties.

Ministry of the Commerce and Industry, DGFT, New Delhi further stated (March 2021) that the Norms Committee on subsequent request of the authorization holder approved the norms (October 2020). Consequently, the authorization holder paid ₹10.32 lakh on excess unutilized imports and once again approached the Norms Committee for further review of norms for import items. Further progress is awaited (September 2021).

4.2.2 Export Promotion Capital Goods Scheme

(a) Irregular clubbing and discharge of EPCG Authorization

Paragraph 5.18 of the Handbook of procedures (HBP), 2009-14 read with paragraphs 5.18.3 and 5.18.5 stipulates that clubbing of two or more EPCG Authorization holder would be permitted. However, no clubbing would be permitted after expiry of export obligation (EO) period. The EO period for clubbed authorizations shall be reckoned from the first authorization issue date.

Out of 933 licenses, valuing ₹369.60 crore, issued under the EPCG Scheme by Zonal DGFT, Kolkata, (Regional Authority-RA) during the period from 1 September 2016 to 31 August 2017, Audit test-checked 182 licenses and observed non-realisation of Customs Duty and interest, due to irregular discharge of EPCG Authorizations, in six cases.

M/s AU Ltd (IEC No. 0288017889) had been issued (19 February 2009) an EPCG authorization for a duty saved amount of ₹8.98 crore. The firm submitted (10 April 2015) a letter for regularization and redemption of the authorization, along with another five licenses dated between 12 February 2008 and 31 March 2009. The licence holder in its application dated 10 April 2015 further intimated that essential statements duly certified by a Chartered Accountant, along with the copies of respective shipping documents and foreign exchange realization certificates would be submitted. Subsequently, the licence holder applied (27 June 2017) for clubbing of the six licenses and submitted documents for their discharge. RA, Kolkata confirmed the clubbing and issued the Export Obligation Discharge Certificate (EODC) on 20 July 2017.

Audit scrutiny revealed that the oldest of the six authorizations (No.0230002994), was issued on 12 February 2008. Accordingly, the valid EO period for clubbing them was till 11 February 2016. Thus, considering clubbing after 11 February 2016 was not permissible as per the aforesaid HBP provisions, thereby rendering the EODC issued on 20 July 2017 as irregular.

Further examination revealed that there was shortfall in fulfilment of EO in three out of six licences. The duty saved amount in respect of the same amounted to ₹4.29 crore, which was recoverable, along with applicable interest.

On this being pointed out (March 2018), the Department accepting the observation, stated (August 2019) that the issue had been noted for reference and that such requests would not be considered in future. The Department further intimated that the firm had withdrawn its application for discharge, vide its letter dated 30 May 2016, and resubmitted on the same day for clubbing. Not only was no evidence of re-submission furnished to Audit but also the fact remained that the valid EO period of clubbing i.e. 11 February 2016 was over.

The department subsequently intimated (September 2020) that the initial application for clubbing was submitted within the validity of the EO period along with Aayaat Niryaat¹⁹ Form (ANF) 5C; accordingly, the initial date of submission had been taken into consideration.

The department reply is not tenable as the initial application, dated 10 April 2015 was incomplete as declared by the unit itself. The subsequent request made in June 2017 was beyond the EO period of the oldest licence i.e. February 2016; hence clubbing of licences was irregular.

(b) Non-fulfilment of export obligation against EPCG licence

As per paragraph 5.1 of FTP, the EPCG scheme allows import of capital goods at Zero Customs Duty, subject to EO equivalent to six times the duty saved on capital goods imported under the scheme, to be fulfilled within six years reckoned from the Authorization issue-date. In case of non-fulfilment of EO within the prescribed time limit, the importer would pay the Customs Duty along with applicable interest.

Out of 479 EPCG licenses files with duty saved amount of ₹734.73 crore matured for EO during 2017-18 at Addl. DGFT, (RA) Bengaluru, Audit test checked 159 license files with duty saved amount of ₹119.73 crore and pointed out non-fulfilment of EO with duty saved amount of ₹66.02 lakh in respect of one EPCG license.

M/s AV, Bengaluru imported (June 2011) capital goods 'Milling System and others' using an EPCG License dated 11 May 2011 through ICD Whitefield under Commissioner of Customs (City), Bengaluru. The importer was liable to fulfil EO equivalent to six times (₹3.96 crore) of duty saved (₹66.02 lakh) on capital goods imported under EPCG scheme upto May 2017.

¹⁹ Form for EO re-fixation under EPCG scheme.

Audit scrutiny of records revealed that the importer had failed to make any exports and submit documents towards fulfilment of EO even after 36 months from the expiry of the stipulated EO period i.e. May 2017. Due to non-fulfilment of EO, the duty saved amount of ₹66.02 lakh was required to be recovered from the importer along with applicable interest.

On this being pointed out (April 2019), the department intimated (April 2020) recovery of ₹15.75 lakh by enforcing the Bank Guarantee. Recovery of balance amount was awaited (September 2021).

4.2.3 Export Oriented Units (EOUs)

(a) Non-payment of duty on sale of rejects in Domestic Tariff Area (DTA)

Foreign Trade Policy (FTP)²⁰ 2015-2020 stipulates that Export Oriented Units (EOUs) shall be permitted to sell rejects in the DTA within an overall prescribed limit of 50 *per cent* DTA sale under prior intimation to the Customs Authorities on payment of concessional duties as applicable to normal DTA sales.

Out of 149 EOUs under SEEPZ, Mumbai, having DTA sale of ₹3,463 crore, audit test checked 20 EOUs in 2018-19 with DTA sale of ₹544 crore and observed short levy of Customs Duty amounting to ₹1.66 crore in one case.

Audit scrutiny of the Annual Performance Report (APRs) of M/s AW Pvt. Ltd for the years 2015-16 & 2016-17 revealed that the unit had cleared sales of rejects in DTA²¹ amounting to ₹7.71 crore and ₹2.21 crore during the year 2015-16 and 2016-17 respectively. The unit had not paid any duty on such DTA sales of rejects and stated that the transactions reported in both APRs was nothing but purchase return of goods and not DTA sales of rejects. The details of DTA sales of rejects and purchase return were not made available to Audit. In a manufacturing unit, purchase returns would always be raw material, whereas rejects arise in the course of manufacturing activities and appear in APR under DTA sales. Sale of rejects in DTA without payment of duty by the unit contravened the aforesaid provisions of FTP and resulted into non-levy of duty of ₹1.66 crore.

On being pointed (November 2018), the Department accepted (November 2019) the audit observation and initiated action for recovery of the same. Further progress is awaited (September 2021).

²⁰ Para 6.08(d) of FTP 2015-2020

²¹ Serial No-35(b) of APR

(b) Short levy of duty on excess sale in Domestic Tariff Area (DTA)

Paragraph 6.8 (a) of FTP 2015-20 inter alia provides that EOU/EHTP/STP/EHTP units may sell goods upto 50 *per cent* of FOB value of exports on payment of concessional duties. However, units manufacturing and exporting more than one product can sell any of these products into DTA, upto 90 *per cent* of the FOB value of export of the specific products, subject to the condition that total DTA sale does not exceed the overall entitlement of 50 *per cent* of FOB value of exports for the unit. Further, as per serial no.2 of the table annexed to notification no.23/2003-CE dated 31 March 2003 read with its condition 2, goods cleared in DTA in accordance with sub paragraphs (a), (d), (e) and (g) of paragraph 6.8 of the FTP will be liable to pay excise duty equivalent to the concessional rate of Customs Duty.

M/s AX Pvt. Ltd., an EOU under GST & CE Range V, Division II (Padra), Vadodara I Commisisonerate, had cleared 43 types of items in DTA during the period 2014-15 to 2016-17. Audit co-related DTA clearance and exports of all these items (involving total value of ₹33.57 crore) and pointed out an objection of ₹58.20 lakh in respect of DTA clearance of one item (Azathioprine). Audit noticed that the assessee had cleared “Azathioprine” valued ₹19.34 crore in DTA at a concessional rate of duty during 2014-15 to 2016-17 although during the previous year (2014-15) no exports of Azathioprine were made and exports valued ₹2.71 lakh and ₹2.85 lakh only were made during 2015 -16 and 2016-17 respectively. Accordingly, against DTA sales entitlement of Azathioprine valued ₹2.44 lakh (90 *per cent* of 2.71 lakh), goods valued ₹19.34 crore were cleared in DTA. This resulted in excess clearance of goods valued at ₹19.32 crore on concessional rate of duty. Thus, short levy of duty of ₹58.20 lakh was recoverable along with applicable interest on excess clearance in DTA.

On this being pointed out (November 2017), the Additional Commissioner, CGST & CE-I, Vadodara-I confirmed (May 2019) demand of ₹78.63 lakh for the period January 2014 to June 2017 along with interest and penalty. However, Ministry of Commerce and Industry, Department of Commerce stated (February 2021) that Commissioner, CGST & CE, Appeals Vadodara in an appeal dated 30 July 2020 had set aside the impugned order and remanded the case back to the adjudicating authority for fresh adjudication. Further progress is awaited (September 2021).

(c) Short levy of duty on de-bonding due to non-achievement of positive net foreign exchange (NFE) by an EOU

As per notification no.52/2003- Cus dated 31 March 2003, in respect of Hundred Percent Export Oriented Unit (100% EOU) “clearance or de-bonding of capital goods may be allowed on payment of duty on the depreciated value thereof and at the rate in force on the date of de-bonding or clearance, as the case may be, if the unit has fulfilled the positive net foreign exchange (NFE) criteria taking into consideration the depreciation allowable on the capital goods at the time of clearance or de-bonding”. In case of failure to achieve the said positive NFE, depreciation shall be allowed on the value of capital goods in the proportion of NFE achieved.

M/s K Ltd., (Composite manufacturing Division – 100 *per cent* EOU), Bengaluru de-bonded (February 2016) their imported capital goods (Hot Air Autoclave with Standard Accessories) at a depreciated value of ₹6.79 crore by paying duty of ₹1.18 crore. The depreciation of ₹4.53 crore for the block period of five years was allowed, although it has been subject to achievement of positive NFE.

Audit noticed that the unit has achieved 19.58 *per cent* NFE and was eligible for proportionate depreciation of ₹88.60 lakh only as against ₹4.53 crore allowed. This resulted in short levy of duty of ₹63.29 lakh which was recoverable with interest.

On this being pointed out (March/October 2019), the Deputy DGFT, Bangalore reported recovery of ₹63.29 lakh along with interest of ₹48.25 lakh.

4.2.4 Merchandise Exports from India Scheme (MEIS)

(a) Grant of excess duty credit due to misclassification

Merchandise Exports from India Scheme (MEIS), an export promotion scheme under Chapter 3 of the FTP, 2015-20 provides for duty credit at the rates prescribed in Appendix 3B Handbook of Procedures (HBP), Volume-I. The calculation of reward would be on realized Free on Board (FOB) value of exports in free foreign exchange or on FOB value of exports as given in the shipping bills whichever is less, unless otherwise specified. Export of ‘Made up articles’ and ‘Other bed linen, table linen, toilet linen, kitchen linen of cotton, other than handloom’ are eligible for duty credit of two *per cent* under serial no.2762/2781 (HSN 6302/6304) of Appendix 3B of HBP/MEIS schedule respectively. Harmonized System of Nomenclature

(HSN) for heading 6307 covers “Made up articles of any textile material’ which are not included more specifically in another heading of section XI or elsewhere in the Nomenclature.

During the period April 2016 to March 2017, against a total of 2,507 MEIS scrips issued for a value of ₹176.31 crore by Joint Director General of Foreign Trade (JDGFT), Madurai, Audit test checked 234 MEIS scrips valuing of ₹18.68 crore and pointed out excess grant of duty credit of ₹94.62 lakh in 70 licences.

M/s AY and five others exported oven holders, cotton aprons, cotton pot holders, cotton dust sheet, cotton pouch, cotton pillow covers etc. under ITC (HS) 63079020 and 63079090 in 70 licences. The JDGFT had incorrectly granted duty credit of five *per cent* for exports of goods under serial no.2780/2825/2826 of Appendix 3B of HBP.

Audit observed that the exported items i.e., ‘Kitchen Linens’ are ‘Made up Articles’ and since there is a specific ITC HS code for kitchen linen under 63029190 with serial no.2762 of Appendix 3 B, the goods are appropriately classifiable under this ITC HS code and eligible for duty credit of 2 *per cent* instead of 5 *per cent* under serial no.2825 of the Appendix. Likewise, the exported goods viz. ‘Pillow case and pillow slips are classifiable under ITC HS code 63049239 because they are not handloom products but power loom products and accordingly eligible for duty credit of 2 *per cent* under serial no.2781 of the Appendix instead of 5 *per cent* allowed under serial no.2780 of the Appendix. Therefore, the exported goods are eligible for duty credit of 2 *per cent* only under serial no.2762/2781 of Appendix 3B. This incorrect classification had resulted in excess grant of duty credit of ₹94.62 lakh.

On this being pointed out (July/August/September 2019), the JDGFT, Madurai reported (March 2021) recovery of ₹69.31 lakh including interest (M/s AZ & Sons ₹0.32 lakh, M/s AY ₹63.06 lakh, M/s AAA-₹5.50 lakh and M/s AAB-₹0.43 lakh). Further progress is awaited (September 2021).

4.2.5 Duty Drawback Scheme

(a) Non-recovery of drawback in cases of un-realised export proceeds

In terms of provisions of section 75 (1) of the Customs Act, 1962 read with sub-rule 18 (2) of the Customs, Central Excise duties and Service Tax Drawback Rules 2017, where an amount of drawback has been paid to an exporter but the sale proceeds in respect of such exports are not received in the prescribed period, the drawback paid shall be recoverable from the

exporter. The exporter is required to produce evidence of realisation of export proceeds within the prescribed or extended period as per Foreign Exchange Management Act (FEMA), 1999. As per section 9 of Foreign Exchange Management (Export of goods & Services) Regulation, 2015, export value of goods shall be realised and repatriated to India within nine months from the date of export.

Out of 50,285 Shipping Bills (SBs) wherein goods of FOB value ₹2,467.59 crore were exported (April 2018 to March 2019) through ICD, Sanathnagar, Hyderabad, Audit test checked 1,245 SBs for goods exported worth ₹823.53 crore and pointed out non-realisation of foreign exchange in 16 SBs of exported goods valued at ₹36.38 crore involving sanctioned drawback amounting to ₹72.77 lakh.

Analysis of the customs export data for the period 2018-19 revealed that an amount of ₹72.77 lakh was paid to the seven exporters as drawback in respect of 16 SBs. However, on cross verification of these SBs and realisation of export proceeds on the DGFT website, Audit noticed that sale proceeds in respect of the said exporters were not realised even after a period of gap ranging from 10 to 20 months. Accordingly, for non-realisation of export proceeds, the duty drawback amount of ₹72.77 lakh was recoverable from the exporters.

On this being pointed out (January 2020), the Principal Commissioner of Customs, Hyderabad stated (March 2021) that out of 16 SBs, the exporters had paid the differential drawback amount along with interest in respect of 15 SBs. However, actual drawback amount recovered has not been furnished. In respect of the remaining SB, SCN was issued (March 2020) and was under adjudication. Further progress is awaited (September 2021).

4.2.6 Special Economic Zones

(a) Non-realisation of cost recovery charges for Customs officers posted to SEZ/ ICD/CFS

Special Economic Zones (SEZs) scheme was introduced (April 2000) to provide an internationally competitive environment for exports.

As per Government of India (GOI), Department of Commerce (SEZ Division) circular F.No.A-1/3/2008-SEZ dated 16 September 2010, all expenses towards pay and allowances like including Leave Salary Contribution and Pension contribution (in case of employees covered under new pension scheme) of officers posted to SEZs shall be borne by the developers as per actuals in the applicable pay band and the grade

pay. According to the GOI circular, Development Commissioner (DC) of the concerned zone is responsible for effecting cost recovery charges on account of the pay and allowance expenses as per the procedure laid down.

For each half year thereafter of the financial year, demands shall be made by the fifteenth day of the last month of the financial year and payment is to be made before the commencement of the half year for which demand is issued. Delay in payment may entail a penal interest of 12 *per cent*.

Similarly, as per Central Board of Indirect Taxes and Customs (Board)'s letter No. 11018/9/91-Ad. IV, dated 1 April 1991, Custodians ²²(ICD/CFS) are required to pay Cost Recovery Charges (CRCs) at a uniform rate of 1.85 times of average cost of the post, plus DA, CCA, HRA etc. in respect of customs staff posted at cost recovery basis. Further, as per Circular No. 52/97-Cus dated 17 October 1997, No. 80/98-Cus dated 26 October 1998, Commissioner of Customs would accept the deposit of advance cost recovery charges for three months for the number of staff posted in an ICD/CFS.

Audit scrutiny of the records of the office of the DC, SEEPZ, SEZ, Mumbai, and Custom House, Dahej under Commissionerate of Customs, Ahmedabad revealed that against total demand of ₹9.30 crore towards CRC from 18 units for the period March 2013 to December 2019, ₹6.09 crore was outstanding. Further, it was also noticed that 12 units²³ out of 13 units under DC, SEEPZ had not paid CRC since inception and an amount of ₹5.53 crore was not recovered even after the lapse of three to seven years. The demands were raised only after completion of the posting period, instead of raising the demand in advance as per the aforesaid provisions. Five units under Custom House Dahej had made short payment of cost recovery charges of ₹56.08 lakh.

Thus, failure in raising timely demand in advance by the department in contravention of the prescribed provisions resulted in accumulation of outstanding CRC to the tune of ₹6.09 crore.

²² Custodian- In regard to all imported goods unloaded in a Customs area, the Commissioner of Customs is required to appoint a custodian under whose custody the imported goods shall remain till these are cleared for home consumption, or are warehoused or transhipped as provided in the law.

²³ All MIDCs (Pune, Aurangabad, Latur, Phaltan SEZ, Kesurdi and Nanded), M/s AAC International Ltd., M/s AAD SEZ (Aurangabad), M/s AAE Power Co. Ltd., M/s AAF Infrastructure Pvt. Ltd., M/s AAG Gems Ltd. and M/s AAH Ltd.

On this being pointed out (July/August 2018/ March 2020), the Principal Commissioner of Customs, Ahmedabad accepted the audit observation and intimated (December 2019) that the objected amount of ₹56.08 lakh had been recovered from five units. Reply from DC, SEEPZ is awaited (September 2021).

New Delhi
Dated: 06 December 2021


(Kartikaye Mathur)
Principal Director (Customs)

Countersigned

New Delhi
Dated: 10 December 2021


(Girish Chandra Murmu)
Comptroller and Auditor General of India