

**TABLE OF CONTENTS**

<b>Particulars</b>	<b>Reference to</b>	
	<b>Paragraph(s)</b>	<b>Page(s)</b>
Preface		iii
Overview		v – viii
<b>CHAPTER-I: GENERAL</b>		
Introduction	1.1	1
Trend of receipts	1.2	1
Follow up on the Audit Reports-summarised position	1.3	6
Response of the Government/Departments towards Audit	1.4	6
Results of audit	1.5	7
Coverage of this Report	1.6	8
<b>CHAPTER-II: STATE EXCISE</b>		
Tax administration	2.1	9
Results of audit	2.2	9
Failure to cancel the settlement of shops and forfeiture of basic license fee (BLF)/license fee (LF) and security deposit	2.3	10
Loss of additional consideration fee due to anomaly in the Excise Policy 2018-19	2.4	12
<b>CHAPTER-III: TAXES ON SALES, TRADE, ETC.</b>		
Tax administration	3.1	15
Results of audit	3.2	15
Application of incorrect rate of tax	3.3	16
Turnover escaping assessment	3.4	17
Interest not charged on delayed deposit of tax deducted at source	3.5	19
Inadmissible ITC allowed to dealers	3.6	19
Short deduction of TDS at source	3.7	20
<b>CHAPTER-IV: TAXES ON VEHICLES, GOODS AND PASSENGERS</b>		
Tax administration	4.1	23
Results of audit	4.2	23
Fitness certificate of vehicles not renewed	4.3	24
Non-imposition of penalty on delayed payment of additional tax by UPSRTC buses	4.4	25

Authorisation of National Permit not renewed	4.5	26
Permit fee, application fee and penalty not levied on vehicles plying without permit	4.6	27
Additional tax on JNNURM buses not levied	4.7	27
Tax/additional tax from surrendered vehicles not realised	4.8	28
<b>CHAPTER-V: MINING RECEIPTS</b>		
Tax administration	5.1	31
Results of audit	5.2	31
Gaps in Regulatory framework	5.3	32
Short levy of stamp duty on mining lease deeds	5.4	35
Royalty and contribution to DMFT not deposited	5.5	35
Irregularities relating to work executing agencies	5.6	36
Royalty, regulating fees, permit application fees and DMFT contribution not realised from the brick kiln owners	5.7	42
<b>Appendices</b>		<b>45-76</b>