

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		v
Overview		vii-x
CHAPTER-I		
GENERAL		
Trend of revenue receipts	1.1	1-7
Analysis of arrears of revenue	1.2	7-8
Arrears in assessments	1.3	9
Evasion of tax detected by the Department	1.4	9-10
Refund cases	1.5	10-11
Internal Audit	1.6	11
Response of the Government/Departments towards audit	1.7	12-14
Analysis of the mechanism for dealing with the issues raised by Audit	1.8	14-15
Audit planning	1.9	15
Results of audit	1.10	15
Coverage of this Report	1.11	15
CHAPTER-II		
TAXES/VAT ON SALES, TRADE		
Tax administration	2.1	17
Results of audit	2.2	17-19
Evasion of tax due to suppression of sales	2.3	19-20
Inadmissible/Excess Input Tax Credit	2.4	20-21
Non levy of penalty	2.5	22
Underassessment due to allowing exemptions against 'F' forms and 'C' forms	2.6	23-25
Excess benefit of Input Tax Credit due to non-reversal	2.7	25-26
Under assessment of tax due to application of incorrect rate of tax	2.8	26-27
Under assessment of tax due to less Gross Turnover	2.9	27-28
Subject Specific Compliance Audit on GST Refunds	2.10	28-40
Subject Specific Compliance Audit on Transitional Credit	2.11	40-52

	Reference to	
	Paragraph	Page
CHAPTER-III		
STATE EXCISE		
Tax administration	3.1	53
Results of audit	3.2	53-54
Non/short recovery of license fee and interest	3.3	54-55
Subject Specific Compliance Audit on Internal Control system in respect of collection of State Excise Duty	3.4	56-81
CHAPTER-IV		
STAMP DUTY		
Tax administration	4.1	83
Results of audit	4.2	83-84
Irregular remission of stamp duty	4.3	84-85
Short levy/collection of two percent additional stamp duty levied by/for Municipal Corporations/Gram Panchayats and Zila Parishads	4.4	86-87
Short levy of stamp duty due to under valuation of immovable property	4.5	88-89
Short levy of stamp duty due to application of incorrect rates of immovable property	4.6	89-90
Short levy of stamp duty due to application of normal rates on prime khasra land	4.7	90-91
Irregular exemption of Stamp Duty treating the non-bonafide decrees as bonafide	4.8	91-93

APPENDICES

Appendix	Particulars	Reference to	
		Paragraph	Page
I	Position of paragraphs which appeared in the Audit Reports and those pending discussion/replies not received as on 31 December 2021	1.7.5	95
II	Details of PAC recommendations for CAG Report (Revenue Receipts/Sector) outstanding as on 31 March 2021	1.7.5	96-97
III	Position of Inspection Reports of Revenue and Disaster Management Department (Stamp Duty)	1.8.1	98
IV	Recovery of accepted cases of Revenue and Disaster Management Department (Stamp Duty)	1.8.2	99
V	List of Category-wise audit universe and sample selection	2.10.3	100
VI	List of Refund cases in which refund sanction order was not issued within the prescribed time limit	2.10.5.1 (C)	101
VII	List of Refund cases in which excess ITC was considered for grant of refund	2.10.5.2 (C) (i)	102
VIII	List of Refund cases in which excess ITC was considered for grant of refund	2.10.5.2 (C) (ii)	102
IX	List of cases in which refund was sanctioned for time barred period	2.10.5.2 (E)	103
X	List of refund cases where excess refund was granted due to consideration of Invoice Value instead of FOB value	2.10.5.3	103
XI	List of cases in which information about payment of IGST/CGST not received from central tax authority	2.10.5.4	104
XII	Details of short recovery of monthly installments of license fee and interest thereon for the period 2019-21	3.4.6.1(i)	105
XIII	Details showing non-recovery of interest on delayed payment of monthly installment of license fee for the year 2019-21	3.4.6.1(i)	105
XIV	Details of interest on delayed payment of license fee in respect of L-1BF Licensees	3.4.6.1 (i)	106

Appendix	Particulars	Reference to	
		Paragraph	Page
XV	A: Details showing short lifting of quarterly quota and non-levy/recovery of penalty for the year 2019-21 (IMFL and CL) B: Details showing short lifting of quarterly quota and non-levy/recovery of penalty for the year 2019-21 (IFL)	3.4.6.1 (v)	107
XVI	Details showing non-recovery of penalty imposed in the event of breach of license for the year 2019-21	3.4.7.1 (iii)	108
XVII	Details of seizure of illicit liquor during 2019-21	3.4.7.2 (i)	108
XVIII	Details of delay in destruction of in respect of SP Sonapat and Panipat for the year 2019-21	3.4.7.4	109
XIX	Details of seized liquor not destructed by respect of SP Sonapat and Panipat for the year 2019-21	3.4.7.4	110
XX	Details of seized liquor not sent to the Collector by SP Sonapat and Panipat for the year 2019-20	3.4.7.5	111
XXI	Details of non-accountal of seized liquor (not entered in R-19) in SP Sonapat and Panipat for the year 2019-20	3.4.7.6	111
GLOSSARY		113-114	