TABLE OF CONTENTS

PARA CAPTION	REFEREN	REFERENCE		
	PARAGRAPH	PAGE(S)		
Preface		V		
Overview		vii		
CHAPTER I- GENERA	L			
Trend of revenue receipts	1.1	1		
Goods and Services Tax	1.2	3		
Revenue from GST	1.3	4		
Analysis of arrears of revenue	1.4	6		
Pendency of refund cases	1.5	7		
Details of evasion of tax detected by Department	1.6	8		
Response of the Government/Departments towards audit	1.7	8		
Analysis of the mechanism for dealing with the issues raised by Audit	1.8	10		
Audit planning	1.9	11		
Results of Audit	1.10	12		
Internal Controls	1.11	12		
CHAPTER II- TAXATION DEPA	ARTMENT			
Tax Administration	2.1	13		
Results of Audit	2.2	13		
Subject Specific Compliance Audit (SSCA) on	2.3	14		
Transitional Credit under GST				
CHAPTER III- STATE EXCISE DE	EPARTMENT			
Tax Administration	3.1	29		
Results of Audit	3.2	29		
Short realisation of excise duty due to fraudulent sale of liquor at concessional rate	3.3	30		
Irregular issuance of permits to licensees with expired licences	3.4	31		
CHAPTER IV- TRANSPORT DE	PARTMENT			
Tax Administration	4.1	35		
Results of Audit	4.2	35		
Non-realisation of revenue from weighbridge licensees	4.3	36		
CHAPTER V- FORESTS & ENVIRONMENT DEPARTMENT				
Tax Administration	5.1	43		
Results of Audit	5.2	43		
Mining of Minor Minerals in Meghalaya under the	5.3	44		
Forests & Environment Department covering the period				
from 01 April 2016 to 31 March 2021				

APPENDICES				
Details of Return filling (GSTR-1 and GSTR-3B)	Appendix 1.2.1	89		
Organisational set-up of the Goods and Services Tax Department, Government of Meghalaya	Appendix 2.3.1	90		
Circle-wise position of unverified transitional credit claims under GST	Appendix 2.3.2	91		
Excess claim of transitional credits against the available balance as per assessment/scrutiny	Appendix 2.3.3	92		
Excess claim of transitional credit on the assessed/scrutinised cases	Appendix 2.3.3(A)	94		
Excess claim of transitional credits against the available balance as per last MVAT return	Appendix 2.3.4	95		
Transitional credit claim over and above the last MVAT returns	Appendix 2.3.4(A)	96		
Claim of transitional credits without filing the six-monthly returns	Appendix 2.3.5	97		
Claim of transitional credit without filing the last six months' returns	Appendix 2.3.5(A)	98		
Transitional credit claim without prescribed supporting documents	Appendix 2.3.6	99		
Excess carry forward of transitional credit of Input Tax Credit (ITC) without invoices)	Appendix 2.3.6(A)	100		
Excess carried forward of transitional credits without certificate of tax deduction at source (TDS)/challans	Appendix 2.3.7	101		
Transitional credit claim without supporting TDS certificates/ TDS challans	Appendix 2.3.7(A)	102		
Non-furnishing of declaration forms resulted in excess carried over of transitional credits	Appendix 2.3.8	103		
Non-submission of declaration 'C' Forms	Appendix 2.3.8(A)	104		
Non-furnishing of declaration 'F' forms resulted in unpaid tax liability under VAT	Appendix 2.3.9	105		
Non-submission of declaration 'F' Forms	Appendix 2.3.9(A)	106		
Excess carry forward of Transitional Credit on stock in transit	Appendix 2.3.10	107		
Transitional credit claims on stock in transit without supporting documents	Appendix 2.3.10(A)	108		
Irregular claim of transitional credit of stock on ineligible goods	Appendix 2.3.11	109		
Irregular claim of transitional credit of stock on ineligible goods	Appendix 2.3.11(A)	110		
Statement showing issuance of retail permits during invalid period of licence	Appendix 3.4.1	111		

APPENDICES				
Statement showing delayed realisation of revenue from IMFL retail licensees during the year 2020-21 under the ACE, Shillong	Appendix 3.4.2	112		
Statement showing delayed realisation of revenue from IMFL licensees during the year 2020-21 under the ACE, Shillong	Appendix 3.4.2(A)	113		
Statement showing delayed realisation of revenue from bar licensees during 2019-20 under the ACE, Shillong	Appendix 3.4.3	115		
Statement showing delayed realisation of revenue from bar licensees during 2020-21 under the ACE, Shillong	Appendix 3.4.3(A)	116		
Statement showing the name of the Lessees who did not obtain CTE/CTO from MSPCB	Appendix 5.3.1	117		
Short realisation of royalty on limestone due to delay in communication of revised rate	Appendix 5.3.2	118		
Statement showing non/short collection of cess on minor minerals	Appendix 5.3.3	119		
Short computation of anticipated royalty resulted in non-realisation of stamp duty	Appendix 5.3.4	120		