

## **PREFACE**

This Report of the Comptroller and Auditor General of India for the year ended March 2021 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of compliance audit of the Departments of the Government of Uttar Pradesh under the Revenue Sector including Departments of Commercial Tax, Stamps and Registration, State Excise, Transport and Geology & Mining.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2020-21 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

