

Preface

This Report for the year ended March 2021 has been prepared for submission to the President of India under Article 151 of the Constitution of India.

The Report contains significant results of compliance audit of Central Board of Indirect Taxes and Customs (CBIC) under the Department of Revenue. The report deals mainly with the issues involving levy and collection of Goods and Services Tax. A few audit findings with respect to Central Excise collections and legacy Service Tax have been included to present a full picture of indirect taxes.

The instances mentioned in this Report are those, which came to notice in the course of test audit during 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.

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

