

## TABLE OF CONTENTS

Subject	Reference to	
	Paragraph(s)	Page(s)
<i>Preface</i>		vii
<i>Overview</i>		ix
<b>Part -I</b>		
<b>CHAPTER I - INTRODUCTION</b>		
About this Report	1.1	1
Expenditure Profile of the Departments	1.2	1
Office of the Principal Accountant General (Audit)	1.3	3
Authority for audit	1.4	4
Planning and Conduct of audit	1.5	4
Response of Departments to audit findings	1.6	6
Acknowledgement	1.7	9
<b>CHAPTER II – COMPLIANCE AUDIT OF GENERAL, SOCIAL AND ECONOMIC SECTORS</b>		
<b>Food, Civil Supplies and Consumer Protection Department</b>		
Management of distribution of additional foodgrains through Public Distribution System during pandemic	2.1	13
<b>Social Welfare Department</b>		
Implementation of Direct Benefit Transfer under Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	2.2	24
<b>Public Works Department and Water Resources Department</b>		
Deduction of royalty charges of minor minerals consumed in works	2.3	39
<b>Water Resources Department</b>		
Execution of Cement Concrete works as per standard specification (Indian Standards-456:2000)	2.4	47

---

## **Part –II**

### **CHAPTER III – GENERAL**

Introduction	3.1	63
Trend of revenue receipts	3.2	63
Authority for audit	3.3	70
Planning and Conduct of audit	3.4	70
Analysis of arrears of revenue	3.5	71
Response of the Government/departments to Audit	3.6	72
Results of audit	3.7	73

### **CHAPTER IV – COMPLIANCE AUDIT OF REVENUE SECTOR**

#### **Commercial Tax- GST Department**

Compliance Audit on Transitional Credit of Goods and Services Tax	4.1	76
Compliance Audit on GST refunds	4.2	88
Compliance Audit of Commercial Tax Department	4.3	109

## **Part –III**

### **CHAPTER V – COMPLIANCE AUDIT OF PUBLIC SECTOR UNDERTAKINGS**

#### **Chhattisgarh Medical Services Corporation Limited**

Forgoing of interest income	5.1	117
-----------------------------	-----	-----

#### **Chhattisgarh State Power Distribution Company Limited**

Lack of due diligence in passing of bills	5.2	118
---	-----	-----

## Appendices

Appendix No.	Subject	Reference to	
		Para no.	Page
<b>(Part-I)</b>			
1.1	Department-wise break-up of outstanding Inspection Reports and Paragraphs (GSES)	1.6.1	121
1.2	Department-wise break-up of outstanding Inspection Reports and Paragraphs (PSUs)	1.6.1	122
2.1.1	List of selected districts	2.1.9	123
2.2.1	Range of delays in DBT payments in different districts	2.2.7.2	124
2.3.1	Statement showing list of agreements finalised without obtaining royalty clearance certificates by the contractors	2.3.6.2	129
2.3.2	Statement showing list of agreements finalised without obtaining royalty clearance certificates by the contractors	2.3.6.2	140
2.3.3	Statement showing non-realisation of market value of minerals due to delay in issue of market rates	2.3.6.3(i)	142
2.3.4	Statement showing non-realisation of market value despite orders of district Collectors on market rates (PWD)	2.3.6.3(ii)	146
2.3.5	Statement showing non-realisation of market value despite orders of district Collectors on market rates (WRD)	2.3.6.3(ii)	153
2.3.6	Statement showing retention of royalty amount retained under deposit head without remitting in to Mining Department account	2.3.6.4	155
2.4.1	Statement showing execution of PCC and RCC item of work with lower grade of concrete	2.4.8.2(i)	162
2.4.2	Statement showing conducting of lesser number of cube tests than prescribed in IS 456:2000	2.4.8.2(ii)	164
2.4.3	Statement showing non-compliance to the standard compressive strength requirement in execution of concrete work	2.4.8.2(iii)	167

2.4.4	Statement showing acceptance of lower specification work due to execution of RCC and PCC work with nominal mix instead of design mix	2.4.8.2(iv)	170
2.4.5	Statement showing damaged concrete structures	2.4.8.2(v)	171

**(Part-II)**

4.1.1	Statement showing the details of dealers who did not submit/ submitted quarterly returns after filing Tran-1 but carried forward SGST transitional credit	4.1.9.2(i)	172
4.1.2	Statement showing the details of dealers who claimed SGST transitional credit in excess of ITR as shown carried forward in VAT returns	4.1.9.2(ii)	176
4.1.3	Statement showing excess transitional credits claimed under Table 5(c) of Tran-1 without payment of differential tax on pending C forms	4.1.9.2(iii)	182
4.1.4	Statement showing the details of dealers who claimed ineligible transitional credit on input stock under Table 7(c) of Tran-1 without supporting invoices	4.1.9.2(iv)	184
4.1.5	Statement showing non-payment of interest on reversal of excess transitional credit claimed	4.1.9.2(v)	185
4.1.6	Statement showing irregular availment of transitional credit of stock	4.1.9.2(vi)	185
4.1.7	Statement showing non-production of records related to transitional credit claimed under Table 6(b), 7(b), 7(c), 10 (a) and 11	4.1.9.2(vii)	186
4.2.1A	Delay in issue of Acknowledgement of applications - Pre-Automation	4.2.9.1(i)	188
4.2.1B	Delay in issue of Acknowledgement of applications - Post-Automation	4.2.9.1(i)	191
4.2.2A	Delay in issue of Refund sanction order - Pre-Automation	4.2.9.1(ii)	192
4.2.2B	Delay in issue of Refund sanction order - Post-Automation	4.2.9.1(ii)	194

4.2.3	Abnormal delay in communicating refund orders to counterpart tax authority-Pre-Automation	4.2.9.1(iii)	195
4.2.4	Non availment of acknowledgement/deficiency through common portal -Pre-Automation	4.2.9.7	196
4.2.5	Non production of records-Pre-Automation	4.2.9.10	197
4.2.6	Refund cases in which required documents were not uploaded along with application of refund.	4.2.9.10	198
4.3.1	Application of lower rate of VAT	4.3.7.1	201
4.3.2	Application of incorrect rate of ET	4.3.7.2	204
4.3.3	Concessional rate of tax without submission of declaration Form 'C'	4.3.7.3	209
4.3.4	Exemption of tax without submission of statutory form 'E1/C'	4.3.7.4	211
4.3.5	Exemption of tax without submission of statutory form 'F'	4.3.7.5	212

**(Part-III)**

5.1	Statement showing minimum balance lying in current account of Axis Bank and loss of interest thereon	5.1	213
5.2	Bill details with GST w.r.t M/s FEEL from 04-07-2017 to 13-08-2019	5.2	217