

Overview

The Report contains 33 paragraphs including one Subject Specific Compliance Audit involving revenue impact of ₹127.17 crore. Some of the major findings are mentioned below:

I. General

Total revenue receipts of the State Government for the year 2021-22 amounted to ₹1,16,640.24 crore against ₹97,616.83 crore and ₹90,224.67 crore for the previous years of 2020-21 and 2019-20 respectively. The State's own revenue was ₹68,803.03 crore (59 *per cent* of total receipts); the share of receipts from Government of India was ₹47,837.21 crore (41 *per cent* of total receipts).

(Paragraph 1.1.1)

Arrears of revenue on some principal heads of revenue amounted to ₹28,258.39 crore, which amount to 24.23 *per cent* of the total revenue of the State.

(Paragraph 1.2)

At the end of June 2022, 16,701 paragraphs involving ₹5,084.70 crore relating to 2,625 Inspection Reports issued up to December 2021 were outstanding.

(Paragraph 1.7)

II. Goods and Services Tax

Subject Specific Compliance Audit on 'Department's oversight on GST payments and Return filing'

Audit observed compliance deficiencies with a revenue implication of ₹35.55 crore. The irregularities pertained mostly to availing of ineligible and irregular ITC, misclassification of supplies, exclusion of supplies for taxation, undervaluation of supplies and incorrect discharge of tax under RCM.

(Paragraph 2.4.9)

III. Taxes/ VAT on sales, trade, etc.

Failure of the assessing officer to apply correct rule led to short levy of tax and interest of ₹0.84 crore.

(Paragraph 3.1.1)

Undue benefit by applying compounding tax to an ineligible assessee resulted in short levy of tax and interest amounting to ₹0.34 crore.

(Paragraph 3.1.4)

Irregular grant of input tax credit to an assessee under compounding scheme resulted in short levy of tax and interest amounting to ₹0.48 crore.

(Paragraph 3.2.1)

Undue benefit of ₹0.48 crore to an assessee by allowing ineligible input tax credit.

(Paragraph 3.2.2)

Failure of the assessing authority to verify necessary documents for granting concessional rate of tax resulted in short levy of tax and interest amounting to ₹3.84 crore.

(Paragraph 3.2.5)

Failure of the Assessing Authority to detect suppressed turnover while completing the assessment resulted in short levy of tax and interest amounting to ₹0.60 crore.

(Paragraph 3.3.1)

Failure of the assessing authority to cross verify interstate stock transfer resulted in short levy of tax and interest amounting to ₹0.50 crore.

(Paragraph 3.3.2)

Irregular exemption for interstate purchase return without relevant documents resulted in short levy of tax and interest amounting to ₹0.41 crore.

(Paragraph 3.3.3)

Non remittance of collected tax by suppressing the sales turnover resulted in non-levy of tax and interest amounting to ₹0.48 crore.

(Paragraph 3.5)

IV. Taxes on Vehicles

Absence of basic checks in the records in the database by the officials at Regional/ Sub-Regional Transport Offices resulted in non/ short levy of tax amounting of ₹72.98 crore.

(Paragraph 4.4 to 4.10)

V. State Excise

Non-realisation of additional security amount fixed by the Government resulted in non-levy of ₹2.51 crore.

(Paragraph 5.4)

Irregular transfer of foreign liquor licenses instead of issuing fresh licenses resulted in short collection of ₹2.17 crore.

(Paragraph 5.5)

Non-imposition of fine for unauthorised reconstitution and non-collection of fees for regularisation resulted in non-realisation of ₹1.32 crore.

(Paragraph 5.6)

VI. Stamp duty and Registration fee

Splitting up of property resulted in short collection of revenue amounting to ₹0.08 crore.

(Paragraph 6.4.1 & 6.4.2)