

## PREFACE

**The Report of the Comptroller and Auditor General for the year ended March 2022 has been prepared for submission to the Governor of Kerala under Article 151 (2) of the Constitution of India, for being laid before the State Legislature.**

**This Report contains the results of Performance Audit on E-way bill system under GST in Kerala covering the period from 2018-19 to 2021-22.**

**The instances mentioned in the Report are those, which came to notice in the course of the Performance Audit conducted during February to October 2023.**

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

