

Table of Contents

Description	Reference to	
	Paragraph	Page No.
Preface		vii
Overview		ix
Chapter I: Revenue Sector		
Trend of revenue receipts	1.1.1	1
Arrears of revenue	1.1.2	3
Response of the Government/Departments to Audit	1.1.3	3
Recovery of accepted cases	1.1.4	5
Audit planning	1.1.5	5
Results of Audit: Position of local audits conducted during the year 2022-23	1.1.6	6
Coverage of the Revenue Chapter	1.1.7	6
Department of Revenue		
Short payment of Stamp Duty and Registration Fee of ₹ 1.91 crore	1.2	7
Department of Trade and Taxes		
Performance Audit on E-Way Bills System under Goods and Services Tax	1.3	8
Compliance Audit on Department's Oversight on Goods and Service Tax Payments and Returns filing for the years 2018-19 to 2020-21	1.4	24
Irregular claim of Input Tax Credit	1.5	50
Chapter II: Economic, Social, and General Sectors		
Planning and Conduct of Audit	2.1.1	52
Response of Departments to Audit findings	2.1.2	54
Follow up action taken on earlier Audit Reports	2.1.3	55
Status of laying of Audit Reports in the State Legislature	2.1.4	57
Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature	2.1.5	57
Recoveries at the instance of Audit	2.1.6	57
Acknowledgement	2.1.7	57

Description	Reference to	
	Paragraph	Page No.
Conclusion	2.1.8	57
Compliance Audit		
Delhi Subordinate Services Selection Board		
Wasteful expenditure of ₹ 1.05 crore on conducting examination for the posts of Junior Engineer	2.2	58
Department of Energy		
Compliance Audit on Administration of Electricity Subsidy by Government of NCT of Delhi	2.3	59
Department of Health and Family Welfare		
Avoidable payment of ₹ 1.93 crore due to deficient contract	2.4	75
Department of Industries		
Unfruitful expenditure of ₹ 29.45 crore	2.5	77
Department of Information Technology		
Compliance Audit on Implementation of e-Procurement system by Government of NCT of Delhi	2.6	79
Public Works Department		
Avoidable payment of ₹ 5.63 crore on deviated quantities relating to dewatering	2.7	96
Department of Transport		
Loss of interest of ₹ 5.50 crore due to delay in investment of surplus funds	2.8	98
Urban Development Department		
Avoidable payment of ₹ 1.56 crore	2.9	99

Annexures

Number	Particulars	Reference to	
		Paragraph	Page No.
1.1	Position of Inspection Reports	1.1.3	103
1.2	Position of paragraphs included in the Audit Report, accepted by the Departments and the amount recovered	1.1.4	103
1.3	Short levy of stamp duty and registration fee	1.2	104
1.4	Trends of generation of EWBs	1.3.8	105
1.5	Samples of key problem areas	1.3.8	106
1.6	Cross PAN analysis sample	1.3.8	107
1.7	Details of High Value case selected	1.3.8	107
1.8	Details of 120 cases (EWBs)	1.3.8	108
1.9	Details of 45 taxpayers included in the sample	1.3.8	111
1.10	Generation of EWBs by Nil filers	1.3.10.1 (ii)	112
1.11	Generation of EWBs by non-filers	1.3.10.1 (ii)	112
1.12	Generation of EWBs by cancelled taxpayers	1.3.10.1 (iv)	113
1.13	Supply through same/similar invoices	1.3.10.1 (v)	114
1.14	Supply made through suspicious vehicles	1.3.10.1 (vi)	114
1.15	Generation of EWBs using invalid Pin codes	1.3.10.1 (vii)	115
1.16	Irregular Availment and Utilization of Input Tax Credit	1.3.10.2 (i)	115
1.17	Excess Availing and Utilization of Input Tax Credit	1.3.10.2 (ii)	116
1.18	Inadmissible Availing and Utilization of Input Tax Credit	1.3.10.2 (iii)	116
1.19(a)	Sample for Centralised Audit	1.4.4	117
1.19(b)	List of Taxpayers selected for Detailed Audit	1.4.4	126
1.20	Sample selected from ASMT3.1 for detailed verification	1.4.6.1(a)	131
1.20(a)	Action pending after issuance of ASMT-10	1.4.6.1(a)	135
1.20(b)	Delay in finalization of DRC-01	1.4.6.1(a)	138
1.20(c)	Pending for Recovery after issuance of DRC-07	1.4.6.1(a)	139
1.20(d)	Delay incompletion of adjudication proceedings	1.4.6.1(a)	140
1.21	Sample selected from ASMT3.2 for detailed verification	1.4.6.1(b)	141
1.21(a)	Action pending after issuance of ASMT-10	1.4.6.1(b)	145
1.21(b)	Delay in finalization of DRC-01	1.4.6.1(b)	147
1.21(c)	Pending for Recovery after issuance of DRC-07	1.4.6.1(b)	148
1.21(d)	Delay in completion of adjudication proceedings	1.4.6.1(b)	148

Number	Particulars	Reference to	
		Paragraph	Page No.
1.21(e)	Taxpayers cancelled with nil demand against whom demand notices were pending	1.4.6.1(c)	149
1.22(a)	List of sample cancelled cases (suo moto)	1.4.6.1(ii)	150
1.22(b)	List of sample cancelled cases (On Application)	1.4.6.1(ii)	153
1.22(c)	Action not taken on non filers of final return	1.4.6.1(ii)	156
1.22(d)	Taxpayers issued ASMT-10 after cancellation (Section-I)	1.4.6.1(ii)	161
1.23	Summary of audit dimensions/parameters	1.4.6.2	164
1.24	Cases in which reply not received	1.4.6.2(A)	167
1.25	Cases in which reply not received (Turnover Cases)	1.4.6.2(A)	167
1.26	Summary of deficiencies	1.4.6.2(B)	168
1.27	Summary of deficiencies (turnover cases)	1.4.6.2(B)	170
1.28	A Case under each dimension where the department has taken rectificatory action in the form of ASMT-10/SCN	1.4.6.2(B)	171
1.29	List of taxpayers to whom SCN issued	1.4.6.2(C)(i)(a)	172
1.30	List of taxpayers ASMT 10 issued	1.4.6.2(C)(i)(a)	174
1.31	List of cases where department's reply was without supporting documents or its comments	1.4.6.2(C)(i)(b)	174
1.32	List of taxpayers who made data entry error	1.4.6.2(C)(ii)	175
1.33	List of taxpayers where Action taken before issue of Audit Queries	1.4.6.2(C)(ii)	175
1.34	List of cases where taxpayers had valid explanation	1.4.6.2(C)(iii)	176
1.35	Non Payment of Interest	1.4.6.3(A)(I)(a)	177
1.36	Excess availing of ITC under Reverse Charge Mechanism (RCM)	1.4.6.3 (A) (II)	178
1.37	Mismatch in availing of ITC under Input Service Distribution (ISD)	1.4.6.3 (A) (II)	179
1.38	Mismatch in availing of ITC	1.4.6.3 (A) (II)	180
1.38(a)	Mismatch of ITC (GSTR9 Table 8D)	1.4.6.3 (A) (II)	183
1.38(b)	Mismatch of ITC (GSTR9 Table 6J)	1.4.6.3 (A) (II)	186
1.38(c)	Mismatch of ITC (GSTR9C table 12F)	1.4.6.3 (A) (II)	187
1.39	Short/Non- Reversal of ITC in lieu of common inputs for taxable and exempted/ nil supplies	1.4.6.3 (A) (II)	187
1.40	Short/Non Reversal of ITC in lieu of Capital Goods used for Taxable and Exempted/Nil Supplies	1.4.6.3 (A) (II)	190
1.41	Mismatch of Tax Liability	1.4.6.3 (A) (III)	191

Number	Particulars	Reference to	
		Paragraph	Page No.
1.42	Mismatch in discharge of tax liability under Reverse Charge Mechanism (RCM)	1.4.6.3 (A) (III)	193
1.43	I- Mismatch in Tax paid as per GSTR9C table 9R	1.4.6.3 (A) (III)	194
1.44	Reduction of Turnover	1.4.6.4 (i)	195
1.45	Suppression of turnover due to non inclusion of unbilled revenue of previous year	1.4.6.4 (i)	196
1.46	Mismatch of Turnover	1.4.6.4 (i)	196
2.1	Statement showing details of Departments and respective PSUs and other entities	2.1.1	197
2.2	Statement showing the details of rendering of accounts to the Comptroller and Auditor General of India as on 31 March 2023	2.1.5	202
2.3	Regulatory Assets of BRPL and BYPL, as per True up of 2021-22	2.3.5.1	203
2.4	Number of Tenders Selected in Sample Selection	2.6.2	204
2.5	Selected TIAs	2.6.2	205
2.6	Details of registration of multiple bidders with the same email id	2.6.4 (ii)	206
2.7	Details of funds transferred from Axis Bank to Canara Bank account during 2020-23	2.7	206
2.8	Details of potential loss of interest due to delay in investment of surplus funds	2.7	207
2.9	Details of payment of escalation on account of electricity charges	2.8	209

