

Sector-wise focus area for audit during the year 2022-23

Central Revenue

S. N.	Focus area
Customs	
1.	Duty Drawback
2.	Special Customs procedures on Baggage, Courier and Postal goods
Direct Taxes	
1.	Taxation of Capital Gains
2.	Grievance Redressal related to Taxpayer Services Delivery mechanism in Income Tax Department
3.	Taxation of Mergers and Acquisitions
4.	Vivad se Vishwas
GST	
1.	Department's oversight on GST payments and returns filing
2.	E-way Bill System
3.	GST data quality issues
4.	Department's oversight on GST payments and returns filing (Phase-II)