

## **PREFACE**

This Report for the year ended 31 March 2006 has been prepared for submission to the President under Article 151 of the Constitution based on the test audit of Indirect Taxes (Customs, Central Excise and Service Tax Receipts) of the Union of India in terms of Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Section 1 of the Report covers matters relating to 'Customs', section 2 covers 'Central Excise' and section 3 covers 'Service Tax'.

The cases mentioned in the Report are among those which came to notice in the course of audit during 2005-2006 and early part of the year 2006-2007, as well as those which came to notice in earlier years but were not reported.