

PREFACE

This Report for the year ended 31 March 2011 has been prepared for submission to the Lieutenant Governor under Article 151(2) of the Constitution.

The audit of revenue receipts of the Government of National Capital Territory (NCT) of Delhi is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Report presents the results of audit of receipts comprising sales/value added tax, state excise, taxes on motor vehicles, stamp duty and registration fees and other tax and non-tax receipts of the NCT of Delhi.

The cases mentioned in this Report are among those which came to notice in the course of test check of records during the year 2010-11 as well as those which came to notice in the earlier years but could not be included in the previous years' reports.