Table of Contents

	Paragraph	Page		
Preface		V		
Overview		vii-x		
PART A – RECEIPTS				
Chapter-I: General				
Trend of revenue receipts	1.1	1		
Analysis of arrears of revenue	1.2	3		
Arrears in assessments	1.3	4		
Evasion of tax detected by the Department	1.4	4		
Pendency of Refund cases	1.5	5		
Response of the Government/ Departments towards Audit	1.6	5		
Analysis of the mechanism for dealing with the issues raised by Audit	1.7	9		
Audit Planning	1.8	11		
Results of Audit	1.9	12		
Coverage of this Report	1.10	12		
Chapter-II: Commercial Tax				
Tax administration	2.1	13		
Results of Audit	2.2	13		
Incorrect/ excess allowance of Input Tax Rebate	2.3	13		
Non/Short levy of Value Added Tax	2.4	15		
Short levy of tax due to incorrect grant of exemption	2.5	16		
Incorrect application of rate of tax	2.6	16		
Long Draft Paragraph on "Levy and collection of entry tax"	2.7	17		
Chapter-III: State Excise				
Results of Audit	3.1	23		
Performance Audit on "Levy and collection of Excise Receipts"	3.2	24		

Chapter-IV: Land Revenue			
Tax administration	4.1	41	
Internal Audit	4.2	41	
Results of Audit	4.3	41	
Non recovery of cost of proceedings	4.4	42	
Short levy of premium and ground rent	4.5	42	
Short levy of stamp duty due to acceptance of unduly stamped instruments	4.6	43	
Chapter-V: Taxes on Vehicles			
Tax administration	5.1	45	
Internal Audit	5.2	45	
Results of Audit	5.3	45	
Non/ short levy of fee on issuing trade certificate	5.4	46	
Non-realisation of tax from owners of goods and passenger vehicles	5.5	46	
Short levy of vehicle tax	5.6	47	
Short realisation of trade tax	5.7	48	
Chapter-VI: Other Non-Tax Rece	ipts		
Section A : Forestry and Wild L	ife		
Tax administration	6.1	49	
Internal Audit	6.2	49	
Results of Audit	6.3	49	
Non recovery of inspection charges on the forest produce supplied to other Departments/ Organisations	6.4	50	
Shortage of stock of forest produce in <i>nistar</i> depots	6.5	50	
Non recovery of transit fee on transportation of forest produce	6.6	51	
Shortage of forest produce in consumer depot	6.7	52	
Short realisation of revenue in sale of forest produce from <i>nistar</i> depot	6.8	53	
Section B: Non-ferrous Mining and Metallurgical Industries			
	6.9	54	
Tax administration	0.9	34	

Results of Audit	6.11	54		
Non realisation of dead rent and interest thereon	6.12	55		
PART B – EXPENDITURE				
Chapter-VII: Forestry and Wild Life				
Introduction	7.1	57		
Results of Audit	7.2	57		
Performance Audit on "Production and Treatment of Bamboo in Chhattisgarh"	7.3	58		
Avoidable expenditure on plantation in areas already treated/ under treatment	7.4	81		
Irregular expenditure on the nationalised trade of timber	7.5	83		
Unfruitful expenditure on soil conservation work	7.6	84		
Excess expenditure on security and upkeep of roadside plantation under MNREGA	7.7	85		
Excess expenditure on solar powered fencing due to acceptance of higher rates	7.8	86		
Appendices		89		
Glossary		137		