

Revenue (Audit Wing)

State Revenue Sector (SRS)

The revenue sector conducts tax receipt audit of the following five department of state Government of Uttarakhand

1. Commercial Tax Department.
2. Stamp Duty & registration Fee Department.
3. Transport Department(RTO)
4. State Excise Department.
5. Entertainment Tax Department.

Total 132 Units have been planned for the audit during year 2016-17 besides 10 Units have been earmarked as reserve for the base period.

GENERAL POINTS FOR EXAMINATION IN STATE RECEIPTS AUDIT

1.1 The specific aspects for examination are listed under each category of Tax and Non-Tax revenue

Certain common areas for audit scrutiny of verifying that:-

- Adequate systems and procedures exist for the proper assessment and estimation of potential for potential realization of the receipts due .
- Whether such assessments are realistic and reliable:
- Whether the computation and realization of various taxes, fees, rents, royalty etc. are in accordance with tax laws:
- Whether adequate control and monitoring mechanism have been devised to prevent loss or leakage of revenue:
- Whether the relevant records required to be maintained, are being maintained properly?
- Whether the system for raising of demands and their recovery is effective and within the prescribed time:
- Whether all monies due to the government have been correctly and promptly realized:
- Whether there has been any loss or leakage of revenue on account of lacunae or loopholes in the rules framed for the purpose or on account of avoidable delays in the issue of the necessary notifications:
- Whether follow –up action in cases of default has been adequate and sustained so as to ensure that such instance are pursued to their logical conclusion:
- Whether the machinery for detection of cases of evasion is adequate:
- Whether cases pending in courts of law or before appellate authorities have been pursued adequately and appeals, wherever justified or considered necessary, have been filed within the period of limitation:
- Whether the machinery for the collection and realization of current dues as well as arrears is adequate:
- Whether the follow-up action taken for the recovery of receipts in arrears and the measures taken to reduce arrears and t avoid their accumulation are adequate:
- Presently no addition and alteration is required in the above said check list Further cheek-list of Forest revenue i.e. non-tax revenue will be provided next year: