

CIRCULAR No. 12/2016

Sub:- Lapses pointed out in audit – remedial measures to avoid recurrence of defects.

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The Committee on Public Accounts in its various reports opined that same mistakes which the audit pointed out in earlier reports are repeated year by year. Repeated occurrence of such short assessments in the same files for years together could indicate possible malafide to extend undue favour to those dealers. The Committee on Public Accounts express its displeasure over the inertia exhibited by the officials in not taking timely action on cases pointed by audit and recommends that responsibility shall be fixed in those cases.

Based on the above PAC observations, the following instructions are issued:-

1. It is observed that the same accounts of incorrect assessments are being continue for years together due to the fact that the officers are approaching the matters in an insignificant manner and are not vigilant in duties. With a view of avoid such mistakes in future various circular instructions have been issued to the assessing authorities and the common recurrent defects were bunched and forwarded to the assessing authorities of utilization. The controlling officers are directed to submit monthly report of recurrence of defects of LAR, draft note and draft paras in the proforma attached.
2. In spite of the specific directions the assessing authorities and controlling officers have not adhered to the instructions and the matter is of serious concern which need to be sorted out. In case of sustainable defects pointed out, the officers shall identify similar defects in the same file for subsequent & previous years and take action simultaneously.
3. The officers shall identify similar defects in similar files and take appropriate action so that recurring defects can be avoided.
4. There is need to improve supervision by IAC and Deputy Commissioner, by ensuring that mistakes pointed by AG are not repeated in the same files as well as the similar files.

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5. All Deputy Commissioners and Inspecting Assistant Commissioners are requested to analyse the defects / irregularities pointed out in audit by Accountant General and ensure that disciplinary action in cases where major irregularities leading to loss of revenue have been noticed are brought to the notice of higher authorities.

Sd/-

COMMISSIONER

To

All concerned.

// Approved for issue //

  
Joint Commissioner (A&I)

To

ITM.