

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA,
CUTTACK.**

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CIRCULAR

Sub: Non production of records for audit check.

Under Article 149 of the Constitution of India, the Comptroller & Auditor General (C&AG) exercises powers in relation to audit of the accounts of the Union and States. It is a statutory requirement that the relevant accounts, information and other documents as required for audit are furnished complete in all respects and with reasonable expedition. The concerned departmental authorities are also required to afford necessary facilities for inspection of their accounts and smooth conduct of audit. Recently the A.G., Orissa has raised the matter of “non-production of assessment records” by different offices in Part-III of each Inspection Report (IR). This defeats the purpose of audit oversight mandated by the constitutional provision.

In this regard the following guidelines may strictly be adhered to:

1. On receipt of Audit Programme, the head of the office shall inform about the Audit Programme to all the officials under his/her jurisdiction and instruct to keep the records for the year to be audited in readiness.
2. After receiving the requisition of list of records from the audit party, the concerned officer shall inform his/her sub-ordinate staffs to produce the same before the audit party and get their acknowledgement for receipt of the same.
3. In case of unavailability of any record/records due to Appeal/Revision/Court cases, the fact shall be brought to the notice of the audit party in writing.
4. Non-production of record on the ground of “record not traceable / available” shall be viewed seriously and the head of the office shall fix up personal responsibility.

5. During the audit programme the head of the office shall at regular intervals discuss with the audit party and officials of the office regarding progress of audit and disposal of Preliminary Objection Memo.
6. Before the last day of the audit programme, the head of the office shall personally ensure that the audit has been conducted smoothly and all objections of the audit party have been complied with.

Sd/-

(N.B. Dhal, IAS)

**Commissioner of Commercial Taxes,
Orissa, Cuttack.**