

and Banks also did not ensure that the lease agreements were duly stamped. Stamp duty and registration fee of ₹ 59.42 crore on 1,720 out of 1,800 lease instruments examined in audit was not paid. Further, stamp duty and registration fee of ₹ 0.41 crore was short levied in 244 out of 3,893 instruments presented for registration before 32 SRs/JSRs.

*(Paragraphs 4.7.2 to 4.7.3)*

## **TAXES ON VEHICLES**

In two Regional Transport Authorities, Motor Vehicle Tax of ₹ 34.97 lakh was short realized from three bus operators plying stage carriage buses in Punjab.

*(Paragraph 5.3)*

## **FORESTRY AND WILDLIFE**

Performance audit on “Working of Forests and Wildlife Preservation Department” revealed the following significant findings:

State Forest Policy was not framed to create a road map and strategy for achievement of long term goals regarding preservation, protection and restoration of forest cover and ecological balance in the State.

*(Paragraph 6.3.6.1)*

Due to removal of interest clause from the revised royalty policy 2009, the department could not charge interest of ₹ 3.29 crore from the Punjab State Forest Development Corporation.

*(Paragraph 6.3.7.2)*

Undue benefit of ₹ 6.91 crore was extended to the Punjab State Forest Development Corporation due to short claim of royalty.

*(Paragraph 6.3.7.4)*

Non-harvesting of bamboo resulted in deferring of revenue of ₹ 1.16 crore.

*(Paragraph 6.3.11.2)*

Boundaries of Sanctuaries and Zoological Park were not demarcated.

*(Paragraph 6.3.15.1)*

## **OTHER TAX AND NON-TAX RECEIPTS**

Six Assistant Commissioners of State Tax took no steps to recover entertainment duty from 408 cable operators, resulting in non-realisation of entertainment duty of ₹ 45.93 lakh.

*(Paragraph 7.3)*