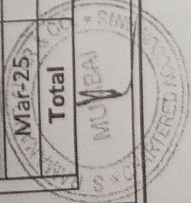


1	Observation Related to Procurement /Accounts/ Admin/Other	Observation	Amount in Rs (Irregularity)	Amount in Rs Recovery	Amount in Rs (Statutory / General)	Risk Perception (High/Medium/Low)
1	Statutory	It was observed that Professional Tax (PT) was deducted and deposited for the period April 2024 to March 2025 amounting to ₹4,700. However, the PT returns for the entire period were not filed and the corresponding documents were not provided for verification Penalty of rs.1000 to be paid for this delay. ( Kindly Refer Annexure 1 )	-	1000	-	High

**Annexure 1**

**Statutory Compliance PT**

Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YYYY)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)	Short Deposit	Date of Return filing	Due date of Return filing	Delay in Days
Apr-24	1000	31-03-2025	1000	07-05-2024	0	0	NA	31.03.2025	NA
May-24	800	31-03-2025	800	31-05-2024	0	0	NA	31.03.2025	NA
Jun-24	400	31-03-2025	400	26-06-2024	0	0	NA	31.03.2025	NA
Jul-24	400	31-03-2025	400	29-07-2024	0	0	NA	31.03.2025	NA
Aug-24	400	31-03-2025	400	10-09-2024	0	0	NA	31.03.2025	NA
Sep-24	400	31-03-2025	400	26-09-2024	0	0	NA	31.03.2025	NA
Oct-24	200	31-03-2025	200	04-11-2024	0	0	NA	31.03.2025	NA
Nov-24	200	31-03-2025	200	23-12-2024	0	0	NA	31.03.2025	NA
Dec-24	200	31-03-2025	200	01-01-2025	0	0	NA	31.03.2025	NA
Jan-25	200	31-03-2025	200	28-01-2025	0	0	NA	31.03.2025	NA
Feb-25	300	31-03-2025	300	04-03-2025	0	0	NA	31.03.2025	NA
Mar-25	200	31-03-2025	200	08-04-2025	8 Days	0	NA	31.03.2025	NA
<b>Total</b>	<b>4700</b>		<b>4700</b>						





महाराष्ट्र शासन कृषि विभाग

मा.बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामिण परिवर्तन प्रकल्प (SMART)

जिल्हा प्रकल्प अंमलबजावणी कक्ष, जळगाव

कार्यालय:- प्रकल्प संचालक (आत्मा), प्लॉट नं.१०, पुष्कराज बिल्डींग, दिक्षीत वाडी, जळगाव

ई-मेल :-jalgaon.diu.smart@gmail.com

दुरध्वनी क्रमांक :-0257 2232585



### Declaration

This is to declare that in case of any delay / default in payment of statutory deductions/compliances and Return 2024-25 & 2025-26 filling like GST/TDS/PT etc. if any Penalty /Interest arises then the amount will not be recovered from the SMART Project grants. The Liability will be affixed for recovery as per the government norms.

Date:

Place: Jalgaon

Nodal Officer

DIU Jalgaon