



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

जिल्हा अंमलबजावणीकक्ष - (DIU)कृषि विभाग - सिंधुदुर्ग

०२१, प्रकल्प संचालक (आत्मा)सिंधुदुर्ग, जि.प. प्रशासकीय संकुल, आरोग्यविभागनजीक, सिंधुदुर्गनगरी ४१६८१२
ईमेल आयडी- sindhudurg.diu.smart@gmail.com दुरध्वनी क्र.०२३६२- २२८०२४



जाक्र/स्मार्ट/डीआययु-सिंधु/लेखा.प.आ.अ./ 204/२०२५
सिंधुदुर्गनगरी दि. ०४/११/२०२५

प्रति,

एस.के.पटोडीया अॅण्ड असोसिएट्स,
सी.ए., मुंबई.

विषय:- स्मार्ट प्रकल्पांतर्गत आर्थिक वर्ष २०२४-२५ चे अंतर्गत दुसरी तिमाही लेखापरिक्षण आक्षेपांचे अनुपालन करणेबाबत.

संदर्भ:- १. दि.२७/०२/२०२५ रोजीच्या ईमेलद्वारे प्राप्त सन २०२४-२५ चे अंतर्गत लेखापरिक्षण आक्षेप अहवाल

२. या कार्यालाचे पत्र जाक्र १११/२०२५ दि.२४/०३/२०२५.

स्मार्ट प्रकल्पांतर्गत जिल्हा अंमलबजावणी कक्ष, सिंधुदुर्ग कार्यालयाचे आर्थिक वर्ष २०२४-२५ मधील दुसरी तिमाही लेखापरिक्षण अहवाल आपले कार्यालयामार्फत संदर्भ क्र १ अन्वये प्राप्त झाला आहे. सदर आक्षेपांचे अनुपालन या कार्यालयामार्फत संदर्भ क्र २ अन्वये करण्यात आले होते. तथापि सदर अनुपालन "Kindly provide the appropriate return with the reflection of penalty for the delay and the source of payment for the penalty." हा देऊन आपणामार्फत नाकारण्यात आलेले आहे.

या आक्षेपांचे अनुपालन करणेकरीता आवश्यक कागदपत्रांची पूर्तता करण्यात आलेली असून, यासोबत दाखल करण्यात येत आहे. तरी सदर मुद्दा निकाली काढण्यात यावा, ही विनंती.

सोबत: १. अनुपालन अहवाल

२. Form GST-7 of Rs 152/-

३. Penalty Payment Receipt

४. Declaration.

नोडल अधिकारी,

जिल्हा अंमलबजावणी कक्ष-कृषि

स्मार्ट प्रकल्प, सिंधुदुर्ग

प्रत- १. मा.प्रमुख, प्रकल्प अंमलबजावणी कक्ष, स्मार्ट प्रकल्प, पुणे यांना महितीसाठी सविनय सादर.

२. मा.प्रमुख, विभागीय अंमलबजावणी कक्ष, स्मार्ट प्रकल्प, ठाणे यांना महितीसाठी सविनय सादर.

INTERNAL AUDIT REPORT

Observation and Audit Compliance – Financial Year 2024-25 – Q-2

| Sr. No | Audit Observation | Audit Compliance | Remarks |
|--------|---|---|--|
| 1 | <p>GST-TDS Compliance: Based on the information and data provided to us, the GSTR-7 return for the month of April 2024 was filed with delay of 3 days, leading to the imposition of late fees and interest of Rs.152/-.</p> | <p>Due to the office network problem during the GSTR-7 return period, the GST-TDS return has been delayed by 3 days and the late fees and interest of Rs.152/- has been paid by the concerned authorities while filing the return. After that, TDS are being paid in the prescribed time. Although TDS returns are being careful about paying in the prescribed time. we request you to kindly note that the said delay occurred due to technical reasons and request should be resolved.</p> | <p>We are attaching herewith Form GSTR-7 of Rs. 152/-, Penalty Payment Received and Declaration.</p> |



District Officer,

District Implementing Unit (DIU)

SMART Project, Sindhudurg

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

| | |
|----------------|---------|
| Financial Year | 2024-25 |
| Month | April |

| | |
|---|--|
| 1. GSTIN | 27JDHM18225E1DA |
| 2(a). Legal name of the registered person | MH AGRI BUSINESS AND RURAL TRANS PROGRAM |
| 2(b). Trade name, if any | MH AGRI BUSINESS AND RURAL TRANS PROGRAM |
| 2(c). ARN | AA270424978355S |
| 2(d). Date of ARN | 13/05/2024 |

3. Details of the tax deducted at source

| No. of Records | Total Amount Paid to Deductees (₹) | Integrated Tax (₹) | Central Tax (₹) | State/UT Tax (₹) |
|----------------|------------------------------------|--------------------|-----------------|------------------|
| 1 | 56,458.00 | 0.00 | 478.00 | 478.00 |

4. Amendments to details of tax deducted at source in respect of any earlier tax period

| No. of Records | Revised Total Amount Paid to Deductees(₹) | Integrated Tax (₹) | Central Tax (₹) | State/UT Tax (₹) |
|----------------|---|--------------------|-----------------|------------------|
| 0 | 0.00 | 0.00 | 0.00 | 0.00 |

5.6. Payment of tax

| Description | Tax Payable (₹) | Tax Paid in Cash (₹) | Interest Amount Payable (₹) | Interest Paid in Cash (₹) | Late Fee Amount Payable (₹) | Late Fee Paid in Cash (₹) |
|----------------|-----------------|----------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| Integrated Tax | 0.00 | 0.00 | 0.00 | 0.00 | - | - |
| Central Tax | 478.00 | 478.00 | 1.00 | 1.00 | 75.00 | 75.00 |
| State/UT Tax | 478.00 | 478.00 | 1.00 | 1.00 | 75.00 | 75.00 |

8. Debit entries in electronic cash ledger for TDS/interest payment

Debit entry no. DC2705240094001

Debit entry date. 13-05-2024

| Description | Tax Paid in Cash (₹) | Interest (₹) | Late Fee (₹) |
|--------------------|----------------------|--------------|--------------|
| Integrated Tax (₹) | 0.00 | 0.00 | - |
| Central Tax (₹) | 478.00 | 1.00 | 75.00 |
| State/UT Tax (₹) | 478.00 | 1.00 | 75.00 |

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of authorized signatory
DATTATRAYA DIVEKAR

Date: 13/05/2024

Designation /Status
PROJECT DIRECTOR

DRAFT

GOODS AND SERVICES TAX
PAYMENT RECEIPT

CPIN: 24052700128244 Deposit Date : 13/05/2024 Deposit Time : 11:25:44 e-Scroll : NA

Payment Particulars

CIN: SBIN24052700128244 Name of Bank: STATE BANK OF INDIA BRN: IKOCTGLDL3

Details of Taxpayer

GSTIN: 27JDHM18225E1DA E-mail Id: sXXXXXXXXXXXXXXXXXXXX@XXXXXXXXom Mobile No.: 9XXXXXX7541
 Name: MH AGRI BUSINESS AND RURAL TRANS PROGRAM Address : XXXXXXXXXX Maharashtra,416812

Reason For Challan

Reason: Any other payment

Details of Deposit (All Amount in Rs.)

| Government t | Major Head | Minor Head | | | | | Total |
|--------------------------------|------------|------------|----------|---------|-----|--------|--|
| | | Tax | Interest | Penalty | Fee | Others | Total |
| Government t of India | CGST(0005) | - | 1 | - | 75 | - | 76 |
| | IGST(0008) | - | - | - | - | - | - |
| | CESS(0009) | - | - | - | - | - | - |
| | Sub-Total | 0 | 1 | 0 | 75 | 0 | 76 |
| Maharashtra | SGST(0006) | - | 1 | - | 75 | - | 76 |
| Total Amount | | | | | | | 152 |
| Total Amount (in words) | | | | | | | Rupees One hundred Fifty-Two Only |

Mode of Payment: Internet Banking - STATE BANK OF INDIA

Notes:

- Status of the transaction can be tracked under 'Track Payment Status' at GST website
- Payment status will be set as 'Paid' for this transaction.
- This is a system generated receipt.



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जिल्हा अमलबजावणीकक्ष - (DIU) कृषि विभाग - सिंधुदूर्ग

०२१, प्रकल्प संचालक (आत्मा) सिंधुदूर्ग, जि.प. प्रशासकीय संकुल, आरोग्यविभागनजीक, सिंधुदूर्गनगरी ४१६८१२

ईमेल आयडी- sindhudurg.diu.smart@gmail.com दुरध्वनी क्र.०२३६२- २२८०२४



Declaration

This is to state that, as per the Internal Audit Report for the financial year ended 31st March 2025 (FY 2024-25), the auditors have noted under Audit Para No. 3 that:

“GST-TDS Compliance: Based on the information and data provided to us, the GSTR-7 return for the month of April 2024 was filed with delay of 3 days, leading to the imposition of late fees and interest of Rs.152/-.”

We state that, Due to the office network problem during the GSTR-7 return period, the GST-TDS return has been delayed by 3 days and the late fees and interest of Rs.152/- has been paid by the concerned authorities while filing the return.

In view of the above, we hereby declare that in case of any delay/default in the payment of statutory deductions/compliances such as TDS, GST, Professional Tax (PT), etc., if any penalty, interest, or other liabilities arise, the same shall not be claimed or recovered from the SMART project grants.

The responsibility for such liabilities will rest with the concerned officer/employee and recovery shall be made as per prevailing Government norms.

Date: 04/11/2025

Place: Sindhudurnagari





**Nodal Officer,
District Implementation Unit,
SMART Project, Sindhudurg.**