

जा.क्र./प्र.सं./आत्मा/लेखा/स्मार्ट / २२ / २०२६

कार्यालय प्रकल्प संचालक आत्मा, अमरावती

दिनांक - ५ / १ / २०२६

प्रति,

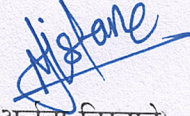
मा. नोडल अधिकारी,
प्रकल्प अंमलबजावणी कक्ष (कृषि),
स्मार्ट प्रकल्प, पुणे

विषय:- स्मार्ट प्रकल्प अंतर्गत जिल्हा अंमलबजावणी कक्ष, अमरावती कार्यालय अंतर्गत झालेल्या सन २०२४-२५ बाह्य लेखापरीक्षण आक्षेपाची पुर्तना करणेबाबत.

संदर्भ :- मा. अतिरिक्त प्रकल्प संचालक, स्मार्ट प्रकल्प, पुणे यांचे प्राप्त पत्र जा.क्र.स्मार्ट/पीसीएमयु लेखापरीक्षण/1572/2025 दि. २९.१२.२०२५

उपरोक्त संदर्भाय विषयांन्वये मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (स्मार्ट) जिल्हा अंमलबजावणी कक्ष, अमरावती अंतर्गत बाह्य लेखापरीक्षण अहवालातील आक्षेपाचे पुर्ततेचा अहवाल सादर करण्यात येत आहे. तरी सदरचे लेखा आक्षेपाचे Compliances मान्य करण्यात यावे ही विनंती.

सोबत :- Audit Para अहवाल.



(कु.अर्चना निस्ताने)

प्रमुख, जिल्हा अंमलबजावणी कक्ष, स्मार्ट प्रकल्प,
तथा प्रकल्प संचालक, आत्मा, अमरावती

प्रतिलिपी :-

मा. नोडल अधिकारी, विभागीय अंमलबजावणी कक्ष, स्मार्ट प्रकल्प, अमरावती यांना माहितीस्तव सविनय सादर...



(कु.अर्चना निस्ताने)

प्रमुख, जिल्हा अंमलबजावणी कक्ष, स्मार्ट प्रकल्प,
तथा प्रकल्प संचालक, आत्मा, अमरावती

Sr. no.	Audit Para	Explanation
1	<p>FY 2025-26 Q-1 Observation No1 We observed that under the contract between the Head PIU Agri and M/s Prakash Agro Plast (Malegaon), dated October 25, 2024, cotton-picking bags were supplied to DIU Amravati. However, the following discrepancies were noted: Supply order dated 11.10.2024</p> <ol style="list-style-type: none"> 1. Non-Submission of Required Documents as per GCC Clause 13.1 As per the Contract Agreement, Special Condition GCC Clause 13.1, the following documents were required to be submitted by the supplier before the arrival of the goods. However, these documents have not been submitted: <ul style="list-style-type: none"> • Three copies of the Supplier's invoice addressed to the concerned District Implementation Unit, detailing item descriptions, quantities, unit prices, and total values. • Delivery note, railway receipt, road consignment note, or equivalent transport document—or an acknowledgement of receipt from the Consignee. 2. Insurance certificate covering transit risks. 3. Manufacturer's/Supplier's warranty certificate. 4. Inspection certificate issued by the nominated inspection agency, along with the Supplier's factory inspection report. <p>According to GCC Clause 13.1, if these documents are not received in time, the supplier is responsible for any consequent expenses. The failure to submit these documents has led to non-compliance with the contractual terms.</p> <ol style="list-style-type: none"> 5. As per the Contract Agreement, Special Condition GCC Clause 1.1(o), the supplier was required to complete delivery of all items within 30 days from the date of final contract signing on 25 October 2024, setting the delivery deadline to 24 November 2024. Further, under GCC Clause 27.1, if the supplier fails to deliver any or all of the goods by the specified delivery date or perform related services within the contract period, the Purchaser may, without prejudice to other remedies, deduct from the contract price liquidated damages at a rate of 0.5% per week of the delayed goods or unperformed services, up to a maximum of 10% of the contract price. Supplier has not submitted the required documents to the consignee, as stipulated in GCC Clause 13.1. 6. Non-compliance: SCC Clause 13.1 & GCC Clause 16.1 — Acceptance Certificate not issued According to the contract's GCC 16.1, payment of 100 % of the contract price is conditional upon: (a) submission of all documents required under SCC 13.1, and (b) issuance of an Acceptance Certificate by the consignee, upon successful supply, installation, and demonstration. However, no Acceptance Certificate has been issued by the consignee, indicating that SCC 13.1 requirements 	<p>With reference to the audit para raised regarding the supply of Cotton Picking Bags under the contract between Head PIU Agriculture and M/s Prakash Agro Past, Malegaon, the following facts are submitted for kind consideration:</p> <ol style="list-style-type: none"> 1. As per the contract, 6,000 Cotton Picking Bags were supplied to DIU Amravati against the supply order dated 11/10/2024. 2. The supplier failed to submit the required documents as stipulated under GCC Clause 13.1, except the Delivery Memo, which was received from PIU Agriculture via speed post on 31/10/2024. 3. The material was physically received at DIU Amravati on 28/10/2024. 4. On 04/11/2024, one sample was forwarded by DIU Amravati to CIRCOT-ICAR through speed post for quality testing. 5. The test report dated 11/11/2024 was received at DIU Amravati on 03/12/2024, which confirmed that the sample did not confirm to the prescribed technical specifications. 6. Based on the test report, DIU Amravati repeatedly instructed the supplier to replace the non-conforming material and collect the rejected stock, vide letters dated 14/11/2024, 25/11/2024, 20/01/2025, 24/02/2025, 18/03/2025, 16/04/2025, and 07/11/2025. 7. As per the letter issued by Head PIU Agriculture dated 24/10/2025, the supplier finally collected the rejected material from the consigning location on 14/11/2025. 8. It is further submitted that no payment has been made to the supplier for the said material.

have not been fulfilled and successful delivery/installation has not taken place. In the absence of these mandatory conditions, no payment should be released.

7. Upon verification, it was found that 6,000 picking bags were delivered to DIU Amravati. However: The delivery memo was not issued by the supplier; instead, it was received from PIU (Agriculture) via speed post at DIU on 31 October 2024.

- The delivery memo is undated.
- Mode of transit and vehicle details are not mentioned.
- The supplier did not submit the required e-way bill.
- The actual 6,000 cotton picking bags were received on 28 October 2024. Subsequently, on 4 November 2024, DIU sent one sample to ICAR via speed post for testing. The test report was dated 11 November 2024 and was received on 3 December 2024 via speed post. As per the test report, the actual GSM was 167.9, which deviates from the required 200–250 GSM range.”

Date of Payment	Name of the Party	Bill No.	Bill Date	Amount
NA	Prakash Agro Plast, Malegaon	NA	NA	1638000

2 **Observation No.2** Maa bhagwati biotech & chemical, dated October 25, 2024, cotton-storage bags were supplied to DIU Amravati. However, the following discrepancies were noted: Supply order dated 11.10.2024

1. Non-Submission of Required Documents as per GCC Clause 13.1
As per the Contract Agreement, Special Condition GCC Clause 13.1, the following documents were required to be submitted by the supplier prior to the arrival of the goods. However, except for the delivery memo and three Invoices received on 27 November 2024 and 17 March 2025 respectively, the remaining documents have not been submitted.
 - Insurance certificate covering transit risks.
 - Manufacturer's/Supplier's warranty certificate.
 - Inspection certificate issued by the nominated inspection agency, along with the Supplier's factory inspection report.

According to GCC Clause 13.1, if these documents are not received in time, the supplier is responsible for any consequent expenses. The failure to submit these documents has led to non-compliance with the contractual terms

2. The delivery memo was submitted on 27 November 2024. However, recipient comments indicated that the technical specifications had not yet been verified. Additionally, the mode of transit and vehicle number were not recorded on the memo. The e-way bill was also not submitted.

3. As per the delivery memo dated 26 November 2024 and the receiver's signature dated 27 November 2024, a total of 3,400 cotton storage bags were received at DIU. Subsequently, as per DIU's letter dated 24 June 2025, and based on instructions from the PIU authority referenced

In view of the above facts, timely action taken by DIU Amravati, rejection of non-conforming material, and non-release of payment, it is respectfully requested that the **audit para may kindly be dropped**.
Copies of all relevant correspondence and documents are enclosed herewith for your ready reference.

Explanation for point 1 & 2 -

As per Contract Agreement Special Condition Clause 13.1, the following documents were required to be submitted by the supplier prior to arrival of goods. However, the documents were provided by the supplier on the dates mentioned below:

Invoice in 3 Copies	15/03/2025
Delivery Note	27/11/2024
Insurance Quotation	12/06/2025
Manufacture/Supplier warranty Certificate	12/06/2025
E-Way bill	30/07/2025
Inspection certificate issued by a nominated inspection agency/ supplier factory inspection report	In this case as the supplier failed to submit the required document. Consequently, DIU sent a sample of the received material for testing. The test report confirmed that the material conformed to the prescribed specifications.

through the SMART Cotton 12 DIU Whats App group, a sample of the bags was sent by hand to Superintendence Company of India Pvt. Ltd., Mumbai, on 6 December 2024.

The lab report, dated 11 January 2025, was received via email on 18 February 2025. The tested sample was found to be compliant with the contract specifications. However, it is noted that no follow-up or reminder was sent to the lab for 66 days; the first reminder email was only sent on 10 February 2025.

It also appears that while the DIU picking bags were tested by ICAR, the cotton storage bags were not tested by ICAR. Moreover, The certificate for the laboratory used (Superintendence Company of India Pvt Ltd, Mumbai) stated ISO 9001:2000 certification; however, the ISO certificate was not provided in the records, and there was no credible evidence that the laboratory was authorized to test textile/fabric material.

4. The storage bag sample was submitted by DIU to the laboratory by hand on 06 December 2024. However, the test report was only received by DIU via email on 18 February 2025, reflecting a delay of 74 days. Notably, just two days before the report was received—on 16 February 2025—a fire incident occurred, which resulted in the storage bags being burnt to fire. This incident is documented in the Police Panchanama issued by Gadge Nagar Police Station, dated 28 February 2025.

It appears that the significant delay in the testing process contributed to the inability to take timely preventive action. As a result, the incident could not be avoided.

5. As per the Contract Agreement, Special Condition GCC Clause 1.1(o), the supplier was required to complete the delivery of all items within 30 days from the date of final contract signing, which took place on 25 October 2024. Accordingly, the delivery deadline was set for 24 November 2024. Furthermore, under GCC Clause 27.1, if the supplier fails to deliver any or all of the goods by the specified delivery date or to perform related services within the contract period, the Purchaser may, without prejudice to other remedies under the contract, deduct liquidated damages from the contract price at a rate of 0.5% per week of delay, up to a maximum of 10% of the total contract value. And amount of Rs.49980/- liquidity damages for 3 weeks delayed supply, Insurance premium charges Rs.2480/- And Testing Report charges Rs.3540/- deducted by unit. But, Supplier has not submitted the required documents to the consignee, as stipulated under GCC Clause 13.1. This indicates non-compliance with the contract deliverables. Additionally, there was a significant delay in the testing process at both the DIU and the designated testing laboratory.

6. Non-compliance with acceptance and payment conditions: Under SCC Clause 13.1 and GCC Clause 16.1 the issuance of an Acceptance Certificate by the consignee is required and payment of the contract price is contingent upon submission of all required documents and successful acceptance. But, till date no Acceptance Certificate has been issued. Because SCC 13.1

Explanation for point 3 & 4 -

The letter issued for sample testing and the screenshot of the message received in the official WhatsApp Group (SMART Cotton-12DIU) of PIU are attached for reference. Follow-up was also made telephonically; however, no response was received from the laboratory. Further, this office contacted other DIUs to ascertain whether they had received any test report for Cotton Storage Bags. It is noted that none of the DIUs received the said report. The issue was also raised during PIU's official visit dated **23rd January 2025**.

The laboratory has generally taken **45 to 60 days** for testing in all cases (Reference: Letter No. *PIU Agri/SMART Cotton/748/2025* dated **28/03/2025**). Although this office issued a reminder letter dated **10/02/2025**, no response was received from the laboratory. **This Office received test report on 18/02/2025**, after inquiring with DIU Akola, they even received the same report on same date, i.e. 18/02/2025. So, it is evident that only the lab has delayed in providing test report. The delay in the testing process was solely attributable to the testing laboratory.

As mentioned in the Cotton Storage Bag test report itself, the laboratory acknowledged receipt of the sample, and hence the report should have been communicated within the prescribed timeframe as per the laboratory's procedure/protocol manual.

Explanation for point 5 & 6 -

An amount of **₹49,980/-** has been deducted from the final payment towards **Liquidated Damages, 2,480/- towards Insurance**, and **₹3,540/- towards Testing Charges**.

The standard operating procedure (SOP) for testing includes:

- Drawing samples from the received material
- Sending samples for testing

requirements remain unfulfilled.

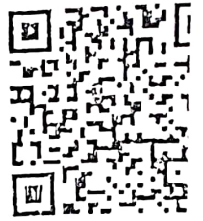
In light of the above, it is recommended that appropriate action be taken by the higher authority against the concerned parties to ensure accountability and adherence to contractual obligations.

Date of Payment	Name of the Party	Bill No.	Bill Date	Gross Amount	Net Amount
30.07.2025	Maa bhagwati biotech & chemical	121	15.03.2025	3498600/-	3309320/-

- Conducting testing by the laboratory
 - Issuance and communication of the testing report to the concerned department within the stipulated timeframe
- Acceptance of the material was issued only after receipt of all required documents. A copy of the acceptance is enclosed herewith for reference.
- It is evident that the contractual obligations were delayed or not complied with by the supplier *Maa Bhagwati* and the concerned testing laboratory. The delays were beyond the control of this office, and all necessary follow-ups and corrective actions were taken in accordance with contractual provisions.

Head, District Implementation Unit
SMART Project, Amravati

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2218 8669 3526

Generated Date: 06/01/2025 01:47 PM

Generated By: 27AFJ PJ711 2A1ZW
Valid Upto: 08/01/2025

Mode: Road

Approx Distance: 394km

Type: Outward - Others-Delivery Challan

Document Details: Challan - MB-10 - 06/01/2025 Transaction type: Regular

2. Address Details

From

GSTIN: 27AFJ PJ711 2A1ZW
MAA BHAGAWATI BIOTECH AND CHEMICALS
MAHARASHTRA

To

GSTIN: URP
DISTRICT IMPLEMENTING UNIT
MAHARASHTRA

Dispatch From:

D-17 B D
SEWAGRAM ROAD MIDC
WARDHA MAHARASHTRA-431001

Ship To:

SMART PROJECT CUM PROJECT DIRECTOR ATMA OFFICE
CHATRAPATI NAGAR
CHATRAPATI NAGAR MAHARASHTRA-431001

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
62171010	COTTON STORAGE BAG & COTTON STORAGE BAG	3400.00 NOS	3332000.00	2.500+2.500+NE+NE+0

Tot. Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3332000.00	83300.00	83300.00	0.00	0.00	0.00	0.00	3498600.00

4. Transportation Details

Transporter ID & Name:

Transporter Doc No: & Date: & 06/01/2025

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Into (If any)
Road	MH32AJ5091	Wardha	06/01/2025 01:47 PM	27AFJPJ7112A1ZW	-	-



221886693526



दिनांक : २४.०७.२०२५

प्रति,

मा. प्रमुख,

जिल्हा अंमलबजावणी कक्ष स्मार्ट,

स्मार्ट प्रकल्प, तथा प्रकल्प संचालक,

आत्मा, अमरावती.

विषय : स्मार्ट कॉटन बाजारभिमुख पिक प्रात्यक्षिक अंतर्गत कॉटन स्टोरेज बॅग च्या देयकाच्या अदायगी करीता
a. E-Waybill b. Factory Inspection Report, c. Test Report च्या दस्ताऐवजांची पूर्तता
करीत असल्याबाबत.

संदर्भ : आपल्या कार्यालयाचे पत्र जा.क्र./प्र.सं.आत्मा/सीबीओ/स्मार्ट/कॉ.बॅग दे./८७०/२०२५
दिनांक २३.०७.२०२५ अन्वये

महोदय,

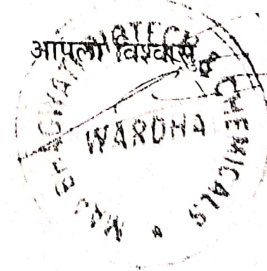
उपरोक्त संदर्भीय विषयान्वये आपणास कळविण्यात येते की, स्मार्ट कॉटन उपप्रकल्प सन २०२४-२५ अंतर्गत
आपल्या कार्यालयास कॉटन स्टोरेज बॅग ३४०० नगाचा पुरवठा केलेला आहे. तसेच पुरवठा केलेले कॉटन स्टोरेज बॅगचे
डिलीव्हरी चालान, देयके, इंशुरन्स सर्टिफिकेट, वॉरंटी सर्टिफिकेट, फॅक्टरी टेस्ट रिपोर्ट आपल्या कार्यालयास याआधीच
सादर केलेले आहे.

आपल्या कार्यालयाचे संदर्भीय पत्रान्वये a. E-Waybill b. Factory Inspection Report c. Test Report
च्या दस्ताऐवजाची पूर्तता करण्यास सांगितले आहे. त्यानुसार आम्ही या पत्रासोबत a. E-Waybill b. Factory
Inspection Report. इ. कागदपत्राची पूर्तता या पत्रासोबत करीत आहे. तसेच आपल्या कार्यालयाने कॉटन स्टोरेज बॅगचा
नमुना तपासणी करीता पाठविला होता. त्याचा तपासणी अहवालसुद्धा आपणाकडे आहे.

स्मार्ट प्रकल्प पुणे या कार्यालयाकडून आपल्या कार्यालयास कॉटन स्टोरेज बॅगच्या देयकाच्या अदायगीसाठी निर्धी
जमा झालेला आहे असे कळलेले आहे. तरी आमच्या देयकाची अदायगी आम्हाला लवकरात लवकर आर.टी.जी.एस.
व्दारे आमच्या बँक खात्यामध्ये वळती करण्यात यावे. हि नम्र विनंती.

बँक खाते विवरण

Name of Beneficiary	Maa Bhagwati Biotech & Chemicals
A/c No.	0509102000003445
Bank Name	IDBI Bank
Branch	Wardha
IFSC Code	IBKL0000509



MAA BHAGWATI BIOTECH & CHEMICAL

Micronutrient Fertilizers | Bio Pesticides | Bio Fertilizers | Phytoson Insecticides | Enzymes | Lures

दिनांक: 26/07/2024

एतः

पा. पत्र

निम्न अंशलब्धजावणी कक्ष (स्मार्ट) तय

प्रकल्प संचालक (आत्मा), अमरावती

विषय : कॉटन स्टोरेज बॅगचा फॅक्टरी तयार करणे अहवाल सादर करण्याबाबत.

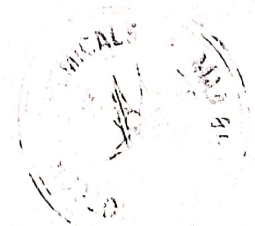
महोदय,

उपरोक्त विषयान्वये आपणास सर्विन्स पा. अहवाल तय करी, कॉटन स्टोरेज बॅगचा फॅक्टरी तयार करणे अहवाल खालीलप्रमाणे आपणास सादर करित आहे. करिता आपल्या माहितीसाठी सर्विन्स पा.

FACTORY TEST REPORT OF COTTON STORAGE BAG

Sr. No.	Characteristics	Requirements	Test Result
1	Cloth	Gray Cotton Plain Fabric (Majarpath) (Equip. Same / Majarami Mararpath)	Complies
2	Size	Length 82-cm Breadth 48-cm Height 81-cm	82-cm 48-cm 81-cm
3	Capacity	Cotton 50 kg without pressing	68-cm
4	Cotton humidity	6% to 12%	Complies
	For balance	in bag with cotton ball on 6 sides of bags	6.43%
	Steel hook	Steel hook attached to 4 balls for cotton pressing	Complies
	Cotton humidity	6% to 12%	Complies
	Information sticker	On one side of the bag	6.43%
	Logo	SMART Cotton Logo (Single Colour)	Complies
	Logo Size	1.5 x 3 inch to the other side	Complies

Remark: On the basis of standard deviation (± 5%), the sample conforms to the requirements of the specification mentioned above.



Jotwani Complex, Samarth Wadi, Sai Mandir Road, Warananagar - 422001 Ph: 02152 246075 Email: maabhagwati@bnc@yahoo.com



To
Maa Bhagwati Biotech & Chemicals
Wardha

Sub: Quotation for Transit Insurance
Dear Sir

We pleased to quote herewith the premium quotation for Transit (Marine)
insurance policy on following terms. Kindly remit the premium amount as shown below along with dispatch
particulars for issuance of the policy.

Name of Insured : MAA BHAGWATI BIOTECH AND CHEMICALS
Wardha- 442001

Nature of Commodity : NEW EMPTY COTTON BAGS FOR PACKING

Nature of Packing : BUNDLES/ CARTOON

Mode of Transport : By Road in Goods Truck

Voyage From : WARDHA
To : AKOLA, M.S.

Sum Insured : Rs. 35,00,000

Risks Required : ITC A , All Risk

Premium Applicable : Rs. 2480.00 Including GST

Thanking You

Branch Manager

श्री. अर्चना
3.07

प्रचालन कार्यालय - (442001) मेन रोड, इंडियन बैंक के ऊपर, वार्धा, महाराष्ट्र - 442001
Operating Office - (442001) Main Road, Above Indian Bank, Wardha, Maharashtra - 442001



वॉरंटी कार्ड

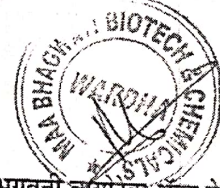
प्रति,

जिल्हा अंमलबजावणी कक्ष, (स्मार्ट) तथा
प्रकल्प संचालक आत्मा,
अमरावती

आम्ही पुरवठा केलेल्या कॉटन स्टोरेज बॅगची खालील अटी व शर्ती च्या अधिन राहून पुरवठा केल्यापासून १ वर्षांपर्यंत वॉरंटी देत आहोत.

अटी व शर्ती

१. कॉटन स्टोरेज बॅगमध्ये कापूस व्यतिरिक्त काहीही साठवून ठेवू नये.
२. कॉटन स्टोरेज बॅग जवळ कुठल्याही धारदार वस्तु ठेवू नये.
३. सदर बॅगेचा उपयोग झाल्या नंतर बॅगला घडी करून सुरक्षीत जागी ठेवावी.
४. कुठल्याही ज्वलनशील पदार्था जवळ कॉटन स्टोरेज बॅग ठेवू नये.
५. कॉटन स्टोरेज बॅग जळली, ओली झाली, फाटली याची वॉरंटी राहणार नाही.
६. क्षमते पेक्षा जास्त कापूस स्टोरेज बॅग मध्ये ठेवू नये.



मॉ. भगवती बायोटिक-ॲन्ड केमीकल्स



MAA BHAGWATI BIOTECH & CHEMICALS

Micronutrient Fertilizers | Bio-Pesticides | Bio Fertilizers | Pheromon Traps | Enzymes | Lures

दिनांक : २६/११/२०२४

प्रति,

मा. प्रमुख

जिल्हा अंमलबजावणी कक्ष (स्मार्ट), तथा

प्रकल्प संचालक (आत्मा), अमरावती.

विषय : कॉटन स्टोरेज बॅगचा फॅक्टरी तपासणी अहवाल सादर करण्याबाबत.

महोदय,

उपरोक्त विषयान्वये आपणास सविनय सादर करण्यात येते की, कॉटन स्टोरेज बॅगचा फॅक्टरी तपासणी अहवाल खालीलप्रमाणे आपणास सादर करित आहे.

करीता आपल्या माहितीस्तव सविनय सादर.

FACTORY TEST REPORT OF COTTON STORAGE BAG

Sr. No.	Characteristics	Requirements	Test Result
1	Cloth	Gray Cotton Plain Fabric (Majarpath) (Equiv. Salita / Nagarmani Majarpath)	Compiles
2	Size	Length 92-cm	93 cm
		Breadth 44-cm	44 cm
		Height 69-cm	69 cm
3	Capacity	Cotton 50 kg. without pressing	Compiles
4	Cotton humidity	6% to 12%	6.43 %
	For balance	In bag with nylon belt on 6 sides of bags	Compiles
	Steel hook	Steel hook attached to 4 belts for cotton pressing	Compiles
	Cotton humidity	6% to 12%	6.43 %
	Information Sticker	On one side of the bag	Compiles
	Logo	SMART Cotton Logo (Single Colour)	Compiles
	Logo Size	1.5 x 3 inch to the other side	Compiles

Remark: Considering standard deviation ($\pm 5\%$) the sample conforms to the requirements of the specification as mentioned above.



Jotwani Complex, Samarth Wadi, Sai Mandir Road, Wardha - 442001 Ph. 07152-246075 Email: maabhagwati@bnc@yahoo.com

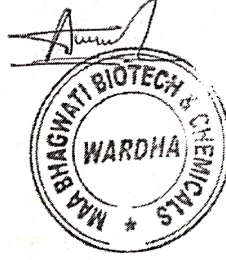




स्वयंघोषणापत्र

सदर स्वयंघोषणापत्राद्वारे आपणास सविनय कळविण्यात येते की, सन 2024-25 या वर्षामध्ये कॉटन स्टोरेज बॅगचा पुरवठा करण्याकरीता मा. प्रमुख पी. आय.यु. (कृषि), स्मार्ट प्रकल्प, पुणे यांचा पुरवठा आदेश क्र. १५६२ दिनांक ११.१०.२०२४ प्राप्त झालेला असून त्याअनुषंगाने जिल्हा अंमलबजावणी कक्ष (स्मार्ट) कार्यालय, अमरावती येथे कॉटन स्टोरेज बॅग ३४०० नग पोहोच करण्याची जबाबदारी आमची आहे. तसेच पोहोच करतांना कोणत्याही प्रकारचे नुकसान झाल्यास त्याची सर्वस्वी जबाबदारी आमची राहिल.

करीता स्वयंघोषणापत्र देण्यात येत आहे.





दिनांक: १५.०३.२०२५

प्रति,

मा. प्रमुख

जिल्हा अंमलबजावणी कक्ष (स्मार्ट), तथा

प्रकल्प संचालक (आत्मा), अमरावती.

विषय : स्मार्ट कॉटन उपप्रकल्प सन २०२४-२५ अंतर्गत आपल्या कार्यालयास पुरवठा केलेले कॉटन स्टोरेज देयके सादर करण्याबाबत

संदर्भ : १. मा. प्रमुख पी. आय.यु. (कृषि), स्मार्ट प्रकल्प, पुणे यांचा पुरवठा आदेश क्र. १५६२ दिनांक ११.१०.२०२४.

महोदय,

उपरोक्त संदर्भीय विषयान्वये आपणास कळविण्यात येते की, स्मार्ट कॉटन उपप्रकल्प सन २०२४-२५ अंतर्गत संदर्भ क्र. १ अन्वये आपल्या कार्यालयास कॉटन स्टोरेज बॅग ३४०० नगाचा पुरवठा केलेला आहे. तरी सदर पुरवाठापोटी देयके (तिन प्रतिमध्ये), डिलीव्हरी चालान, पुरवठा आदेश व तपासणी अहवाल सोबत जोडून पाठवित आहे. त्याचे विवरण खालीलप्रमाणे आहे.

अ.क्र.	देयक क्र.	दिनांक	देयक रककम (जीएसटीसह)
1	MBBC-121/24-25	15.03.2025	3498600/-

करीता आपणास सविनय विनंती आहे की, स्मार्ट कॉटन उपप्रकल्प सन २०२४-२५ अंतर्गत पुरवठा केलेले कॉटन स्टोरेज बॅगचे पेमेंट रुपये ३४९८६००/- लवकरात लवकर आर.टी.जी.एस. द्वारे खालील आमच्या बँक खात्यामध्ये करण्यात यावे. हि विनंती.

बँक खाते विवरण

Name of Beneficiary	Maa Bhagwati Biotech & Chemicals
A/c No.	0509102000003445
Bank Name	IDBI Bank
Branch	Wardha
IFSC Code	IBKL0000509

प्रकल्प संचालक (आत्मा) अमरावती

संदर्भ क्रमांक..... 506.....

दि. 26/03/2025.....

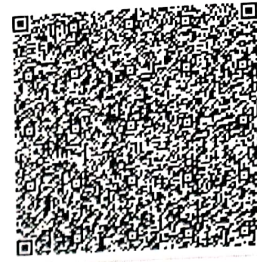
प्रत : मा. विभागीय कृषि सहसंचालक, अमरावती यांना

माहितीस्तव सविनय सादर.

Jotwani Complex, Samarth Wadi, Sai Mandir Road, Wardha - 442001 Ph. 07152-246075 Email: maabhagwatibnc@yahoo.com

GST INVOICE
GST INVOICE

e-Invoice



IRN : 4ebfe4fc64b9755e3e7e3a06945c6c33b216c638f7b8d-
81583125712cddd987c
Ack No. : 122525754514720
Ack Date : 15-Mar-25

Maa Bhagwati Biotech & Chemicals
Plot No. D-47,
Sewagram MIDC
Wardha - 442001
GSTIN/UIN: 27AFJPJ7112A1ZW
State Name : Maharashtra, Code : 27
Consignee (Ship to)

Smart Diu Amravati
District Implementation Unit - SMART Project,
Project Director, ATMA Visawa Colony,
Old by Pass Road Amravati - 444602
GSTIN/UIN : 27NGPS21509F1DO
State Name : Maharashtra, Code : 27

Smart Diu Amravati
District Implementation Unit - SMART Project,
Project Director, ATMA Visawa Colony,
Old by Pass Road Amravati - 444602
GSTIN/UIN : 27NGPS21509F1DO
State Name : Maharashtra, Code : 27

Invoice No. **MBBC-121/24-25**
Delivery Note

Dated **15-Mar-25**
Mode/Terms of Payment


Reference No. & Date. **MBBC-121/24-25 dt. 15-Mar-25**
Other References **DM No. MB-04, Date - 26.11.2024**

Buyer's Order No. **Order No. 1562**
Dated **11-Oct-24**

Dispatch Doc No. **11-Oct-24**
Delivery Note Date

Dispatched through **Amravati**
Destination **Motor Vehicle No.**

Bill of Lading/LR-RR No. **dt. 15-Mar-25**
Terms of Delivery **Scheme - Supply of Cotton Storage Bags To Under Cotton VCDS Programme**

SI No.	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate per	Amount	
1	Cotton Storage Bag	62171010	5%	3,400,000 Nos	980.00 Nos	33,32,000.00	
	C GST 2.5% Output				2.50 %	83,300.00	
	S GST 2.5% Output				2.50 %	83,300.00	
Passed for Payment Rs. 34,98,600/- Rs. Thirty four lakh Ninety eight thousand & six hundred Only							
 HEAD District Implementation Unit, SMART Project, Amravati.							
Total						3,400,000 Nos	₹ 34,98,600.00

Amount Chargeable (in words) **INR Thirty Four Lakh Ninety Eight Thousand Six Hundred Only** E. & O.E

HSN/SAC	Taxable Value	CGST Rate	CGST Amount	SGST/UTGST Rate	SGST/UTGST Amount	Total Tax Amount
62171010	33,32,000.00	2.50%	83,300.00	2.50%	83,300.00	1,66,600.00
Total	33,32,000.00		83,300.00		83,300.00	1,66,600.00

Tax Amount (in words) : **INR One Lakh Sixty Six Thousand Six Hundred Only**

Remarks:
Bill No. MBBC-121/24-25

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Company's Bank Details
A/c Holder's Name : **Maa Bhagwati Biotech & Chemicals**
Bank Name : **I.D.B.I. Bank Wardha**
A/c No. : **0509102000003445**
Branch & IFS Code : **Sai Mandir Road Wardha & IFCI 0000509**
for Maa Bhagwati Biotech & Chemicals

SUBJECT TO WARDHA JURISDICTION
This is a Computer Generated Invoice



जा.क्र/स्मार्ट/PIU Agri/Smart Cotton / १५/२०२५

दि. १६/०३/२०२५

कारणे दाखवा नोटीस

प्रति,

प्रमुख, तथा प्रकल्प संचालक (आत्मा)

जिल्हा अंमलबजावणी कक्ष स्मार्ट प्रकल्प,

चंद्रपूर/ अकोला/छ. संभाजीनगर /जालना/बीड/ अमरावती/वर्धा

विषय: - सन २०२४-२५ मध्ये स्मार्ट कॉटन उपप्रकल्पातील बाजाराभिमुख पीक प्रात्याक्षिकांतर्गत कॉटन साठवणूक बॅगचे तांत्रिक विनिर्देशानुसार साहित्य पुरवठ्याबाबत


संदर्भ : १. मा. प्रकल्प संचालक स्मार्ट, पुणे यांचे पत्र क्र. स्मार्ट/PCMU/PIU/स्मार्ट कॉटन/५९४/२०२५ दिनांक १९.०३.२०२५

२. या कार्यालयाचे पत्र क्र. १६५५ दिनांक १८.१०.२०२४

उपरोक्त विषयान्वये सन २०२४-२५ मध्ये स्मार्ट कॉटन उपप्रकल्पांतर्गत बाजारभिमुख पीक प्रात्याक्षिकांकरिता कापूस साठवणूक बॅग पुरवठ्यासाठी या कार्यालयामार्फत तांत्रिक मापदंड निश्चित करून त्यानुसार पुरवठा आदेश तसेच निविदा दस्तावेज निर्गमित करण्यात आले होते. तसेच, लाभार्थ्यांना वाटप करण्यापूर्वी प्राप्त साहित्य तांत्रिक विनिर्देशानुसार असल्याची खातरजमा जिल्ह्याचे नोडल अधिकारी यांनी करण्याच्या स्पष्ट सूचना या कार्यालयाचे पत्र संदर्भ क्र. २ अन्वये देण्यात आल्या होत्या.

तसेच कापूस साठवणूक बॅग संबंधी पुरवठादाराने पुरवठा केलेल्या साहित्यासंदर्भात गुणवत्तेची खात्री करण्यासाठी निविदा दस्तावेजातील तरतुदीचे पालन करणे आवश्यक होते. संदर्भ क्र.१ द्वारे प्राप्त पत्रानुसार जालना जिल्हा वगळता इतर जिल्ह्यांचे नमुने NABL मान्यता प्राप्त खाजगी प्रयोगशाळेमध्ये तपासल्याचे तसेच खाजगी प्रयोगशाळेचा अहवाल अतिशय विलंबाने (१.५ ते २ महिने) निर्गमित केल्याचे नमूद आहे.

प्रस्तुत प्रकरणी संदर्भ पत्र क्र. १ अन्वये प्राप्त सूचनेप्रमाणे निविदेतील नमूद तांत्रिक विनिर्देशानुसार साहित्याचा पुरवठा व वितरण विहित मुदतीत केला आहे काय ? नसल्यास आपला खुलासा या कार्यालयास दिनांक ०१.०४.२०२५ पर्यंत सादर करावा.


(अशोक किरनळी)

प्रमुख, प्रकल्प अंमलबजावणी कक्ष -कृषी
स्मार्ट प्रकल्प पुणे

प्रत:- १. मा. प्रकल्प संचालक स्मार्ट प्रकल्प, पुणे यांना माहितीस्तव .

२. प्रमुख तथा विभागीय कृषी सह संचालक अमरावती विभाग/छ. संभाजीनगर विभाग/नागपूर विभाग यांना सूचित करण्यात येते कि, सादर प्रकरणी आपल्या स्तरावर कोणती कार्यवाही करण्यात आली आहे, याबाबतचा अहवाल त्वरित या कार्यालयास सादर करावा.



Outward No.: PIU-Agri/ CottonSB-PB-Tender / 1314 / 2025

Date: 30.06.2025

Meeting Proceeding

Review Meeting on Cotton Picking bags Tender process and pending payments of suppliers.

Date: 30.06.2025

Time: 12.00-12.30 pm

Venue: PIU (Agriculture), Pune (Online)

A meeting on the contract settlement of cotton-picking bags and the pending payments of suppliers was held on 30th June 2025 from 12:00 PM to 12:30 PM at the PIU (Agriculture), Pune, in online mode. The meeting was attended by supplier representative Shri. Nitesh Prakash Oswal from M/s. Prakash Agro Plast, Malegaon, Nashik. Representatives of the Regional Implementation Unit (RIU) and District Implementation Units (DIUs) under the SMART Cotton subproject also attended the online meeting.

Preamble:

SMART Cotton subproject of the project SMART aims to strengthen the cotton value chain through the establishment of *Cotton Value Chain Development Schools (VCDS)*. As part of the subcomponent on *market-led crop demonstrations*, a centralized procurement drive of 42,000 Cotton Picking Bags and 23,800 Cotton Storage Bags was undertaken by a PIU Agriculture. The intended beneficiaries of these bags are the farmers participated in the sub project.

Pursuant to the provisions of the Financial Management Manual of the SMART Project and the Procurement Guidelines issued for the project, the whole procurement process was followed precisely.

The contract was awarded to M/s. Prakash Agro Plast, Nashik on 11/10/2024 for the supply of 42,000 Cotton Picking Bags at the rate of ₹ 260 per bag (exclusive GST). The total contract price without GST was ₹1,09,20,000/- (Rupees One Crore Nine Lakh Twenty Thousand Only). A formal contract was executed on 25/10/2024.

Contract Management

1. As per the terms of the Supply Order, the delivery period was specified as 30 days from the date of issue of supply order. The supplier completed the delivery within the stipulated timeframe across seven designated districts, as evidenced by delivery challans, and is therefore not liable for imposition of Liquidated Damages under GCC Clause 27.

2. It has been observed that samples of the Cotton-Picking Bags supplied were submitted to ICAR-CIRCOT Laboratory for technical examination. The results, detailed in Annexure -1, confirmed a deviation in the GSM (grams per square meter) of the fabric, which was

2	17.5	42000	260	45.5	214.5	9009000	1911000
3	20	42000	260	52	208	8736000	2184000

However, it is to be noted that the districts of Akola, Amravati and Wardha have formally notified the supplier of non-acceptance of the material. Hence, payments related to supplies in these districts are liable for rejection in full (in proportion to the original contract amount).

The penalty/deduction amounts stated in the table above shall be applicable only to those districts where the goods have been distributed and payment has not yet been made.

Discussion in the Meeting

1. In consideration of the findings, and in alignment with the recommendations of ICAR-CIRCOT, the Committee decided in meeting to apply a uniform deduction of 17.5% per bag across applicable districts to address the cost deviation arising from non-compliance with GSM specifications. the Committee adopted the mean value of 17.5% as a reasonable and equitable basis for financial adjustment.
2. Submission of requisite documents at the time of delivery was mandatory under GCC Clauses 13 and 14. Specifically, the following documents were required at the time of supply of material:
 1. Insurance Certificate
 2. Manufacturer/Supplier Warranty Certificate
 3. Inspection Certificate issued by the Nominated Inspection Agency
 4. Supplier's Factory Inspection Report

However, none of the above documents have been submitted by the supplier. Directed to submit at earliest to DIUs.

In view of the above non-compliance, it is resolved that the insurance amount is liable to be deducted from the supplier's performance security. The supplier shall also be directed to submit a district-wise statement of insurance premium amounts payable to the insurance company, in accordance with the contract provisions.

Decisions and Directions given by Head PIU Agri, mutually agreed to supplier and DIU (Consignees) -

1. "The supplier shall be required to lift and remove the cotton-picking bags, totalling 18,000 bags across Akola, Wardha, and Amravati consignees, entirely at his own cost and responsibility."
2. "The District Implementation Unit (DIU), Beed, having conducted reinspection, ensured replacement of defective bags, and completed distribution of compliant bags to the farmers, shall process and release full payment to the supplier in accordance with the quantity of goods supplied, the submitted invoice, and the terms and conditions stipulated in the tender and contract agreement."
3. "Based on the technical recommendations of ICAR-CIRCOT, the it was decided to apply a uniform deduction of 17.5% per bag in the applicable districts while payment, to address the cost deviation arising from non-compliance with the prescribed GSM specifications."

10/11/2025
4. "The supplier is further directed to submit a district-wise statement indicating the insurance premium amounts payable to the insurance company, for appropriate adjustment and record." These charges shall be recovered from the Performance Security.

5. "The supplier shall be responsible for timely submission of tax invoices along with necessary documents as per the contract provisions. The concerned District Implementation Units (DIUs) shall ensure that payments are processed and released promptly upon availability of funds within their sanctioned financial limits."

Meeting ended with thanks to chair.



(Ashok Kirnalli)

Director (ATMA) & Head,

Project Implementation Unit-Agriculture
SMART Project, Pune



- Copy to- 1. Hon. Project Director, SMART for information please...
2. Project Director (ATMA) & Head, District Implementation Unit/
Akola/Amrawati/Wardha/Chh.Sambhajinagar/Jalna/Beed for
necessary action
3. Nodal officer, Regional Implementation Unit,
Nagpur/Chh.Sambhajinagr/Amrawati for necessary Action.