

अनु क्र.	आक्षेप	शेरा																																																
१.	<p>F.Y 2023-24 (Q2) TDS: It was observed that TDS deducted in the month of Aug and Sep 2023 was deposited with a delay up to 50 days respectively.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Tax Deducted U/S 192(In Rs.)</th> <th>Due Date of Payment (D D/MM/YY Y)</th> <th>Actual Payment Amount (In Rs.)</th> <th>Actual Date of Payment</th> <th>Delay In Deposit</th> </tr> </thead> <tbody> <tr> <td>Aug-23</td> <td>20000</td> <td>07.09.2023</td> <td>20000</td> <td>28.09.2023</td> <td>21 Day</td> </tr> <tr> <td>Aug-23</td> <td>10000</td> <td>07.09.2023</td> <td>10000</td> <td>28.09.2023</td> <td>21 Day</td> </tr> <tr> <td>Aug-23</td> <td>10000</td> <td>07.09.2023</td> <td>10000</td> <td>27.10.2023</td> <td>50 Day</td> </tr> <tr> <td>Aug-23</td> <td>11000</td> <td>07.09.2023</td> <td>11000</td> <td>27.10.2023</td> <td>50 Day</td> </tr> <tr> <td>Sep-23</td> <td>11000</td> <td>07.10.2023</td> <td>11000</td> <td>27.10.2023</td> <td>20 Day</td> </tr> <tr> <td>Sep-23</td> <td>2378</td> <td>07.10.2023</td> <td>2378</td> <td>02.11.2023</td> <td>25 Day</td> </tr> <tr> <td>Total</td> <td>156872</td> <td></td> <td>156872</td> <td></td> <td></td> </tr> </tbody> </table>	Month	Tax Deducted U/S 192(In Rs.)	Due Date of Payment (D D/MM/YY Y)	Actual Payment Amount (In Rs.)	Actual Date of Payment	Delay In Deposit	Aug-23	20000	07.09.2023	20000	28.09.2023	21 Day	Aug-23	10000	07.09.2023	10000	28.09.2023	21 Day	Aug-23	10000	07.09.2023	10000	27.10.2023	50 Day	Aug-23	11000	07.09.2023	11000	27.10.2023	50 Day	Sep-23	11000	07.10.2023	11000	27.10.2023	20 Day	Sep-23	2378	07.10.2023	2378	02.11.2023	25 Day	Total	156872		156872			<p>DIU-नागपूर द्वारे TDS कपात करण्यात आले असून माहे ऑगस्ट २१ व ५० दिवस तसेच सप्टेंबर ला २० व २५ दिवस उशिरा चलन भरण्यात आलेले होते. तसेच उशिरा भरण्यात आलेल्या होत्या परंतु त्यावर Penalty आणि Interest असे कोणतेही डिमांड आलेली नसल्यामुळे त्या रकमेचे भरण्या केलेले नाहीत व त्याचप्रमाणे सदर कालावधी मध्ये लेखापाल पद भरले नसल्याने लेखा शाखेचा अतिरिक्त पदभार हा कार्यालयातील इतर कर्मचारी यांचेकडे सोपवण्यात आला होता, त्यामुळे विविध कपाती अनावधाने उशिरा भरण्यात आलेल्या आहेत. सोबत चलन व TDS TCS form यापुढे योग्य काळजी घेण्यात येईल.</p> <p>कृपया सदर दिलेल्या शेरा/अहवाल मान्य करून आक्षेप काढून रद्द करावा हि विनंती.</p>
Month	Tax Deducted U/S 192(In Rs.)	Due Date of Payment (D D/MM/YY Y)	Actual Payment Amount (In Rs.)	Actual Date of Payment	Delay In Deposit																																													
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Total	156872		156872																																															
2.	<p>F.Y 2023-24 (Q3) It is observed that the Expenditure Claim Form (ECF) for the Q4(F.Y.2023-24) has been prepared by the unit. Yes- Unit has been provided Expenditure Claim Form (ECF) Q3 & Q4 (F.Y.2023-24) has been prepared the unit.</p>	<p>सदर कालावधी मध्ये लेखापाल पद भरले नसल्याने लेखा शाखेचा अतिरिक्त पदभार हा कार्यालयातील इतर कर्मचारी यांचेकडे सोपवण्यात आला होता. तसेच Expenditure Claim Form(ECF) तयार करण्यात आलेले असून लेखापरीक्षण दरम्यान ऑडिटर यांनी तपासणी करून सदर लेखा आक्षेप वगळण्यात आलेला होता. कृपया सदर दिलेल्या शेरा/अहवाल मान्य करून आक्षेप काढून रद्द करावा हि विनंती.</p>																																																

3.	<p>F.Y 2023-24 (Q3) Grant Reconciliation Statement</p> <table border="1" data-bbox="323 197 1050 398"> <thead> <tr> <th>Name of Unit</th> <th>Grant Report by the unit (In Rs.)</th> <th>Grant Reported by PCMU (in Rs.)</th> <th>Difference (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>DIU Nagpur</td> <td>65,71,678</td> <td>65,56,257</td> <td>15,421</td> </tr> </tbody> </table>	Name of Unit	Grant Report by the unit (In Rs.)	Grant Reported by PCMU (in Rs.)	Difference (in Rs.)	DIU Nagpur	65,71,678	65,56,257	15,421	<p>Grant Reconciliation Statement हे PCMU Grant सोबत जुळत असून एक प्रत जोडलेली आहे. तसेच लेखापरीक्षण दरम्यान ऑडिटर यांनी तपासणी करून सदर लेखा आक्षेप वगळण्यात आलेला होता, कृपया सदर दिलेल्या शेरा/अहवाल मान्य करून आक्षेप काढून रद्द करावा हि विनंती.</p>
Name of Unit	Grant Report by the unit (In Rs.)	Grant Reported by PCMU (in Rs.)	Difference (in Rs.)							
DIU Nagpur	65,71,678	65,56,257	15,421							
4.	<p>Q4 23-24 It has been observed that there is a difference in book of accounts & IUFR for Q4 of F.Y 23-24 amounting to Rs.283640 attributable to Component B for Rs.285606 & Component D for Rs.150592 & Unpaid Deduction to Rs.(152,558/-)</p>	<p>आययुग्म आर लेखापरीक्षण दरम्यान दाखवण्यात आलेले होते परंतु BOA नुसार Unpaid Deduction असल्यामुळे IUFR मध्ये फरक रक्कम रुपये १५२५५८/- इतका दिसत आहे. परंतु Unpaid Deduction चे भरण्या केलेले असून सुधारित IUFR स्वाक्षरीसह सादर करण्यात येत आहे.</p>								

सदर माहितीचे अवलोकन करून नोंदविण्यात आलेले आक्षेप कृपया काढून/रद्द करावे हि विनंती.

लेखापाल

नोडल अधिकारी
जिल्हा अंमलबजावणी कक्ष स्मार्ट,
नागपूर
SMART DIU NAGPUR

H L Agrawal & Co.
Chartered Accountants



H.O.: Plot No. 175, Mehadla Bhavan, Ramnagar, Nagpur (MS) - 440010.
Mob: +91 90214 74665, 95617 56456, Email: hlac17ca@gmail.com, cahitesha@gmail.com,

To,
The Nodal Officer,
SMART DIU ATMA,
Civil Lines, Nagpur

Subject: Confirmation of Non-Levy of Interest and Late Fee for TDS for Q2 FY 2023-24.

Dear Sir,

Re: Confirmation of TDS Status for Q2 FY 2023-24

We refer to your request to verify whether any interest or late fee has been levied by the Income Tax Department on account of TDS for the quarter ending September 30, 2023 (Q2 FY 2023-24).

As part of our verification on 05-09-2024, we have examined the relevant details on the TRACES (TDS Reconciliation Analysis and Correction Enabling System) website. Based on our review, we confirm that for the quarter ending September 30, 2023, no interest or late fee has been levied by the Income Tax Department on SMART DIU ATMA.

Should you require any further information or assistance in this matter, please do not hesitate to contact us.

Thank you for your attention to this matter.

For H L Agrawal & Co.
Chartered Accountants
FRN 144910W



CA Hitesh Agrawal
Proprietor
M. No. 177599

Place: Nagpur
Date: 05th September, 2024

SMART DIU NAGPUR



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing Anywhere Anytime
Income Tax Department, Government of India

ITNS No. : 281

TAN	: NGPS21617B
Name	: SMART DIU ATMA DIST NAGPUR
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: TDS/TCS Payable by Taxpayer (200)
Nature of Payment	: 94C
Amount (in Rs.)	: ₹ 2,378
Amount (in words)	: Rupees Two Thousand Three Hundred Seventy Eight Only
CIN	: 23072000155878RBIS
Mode of Payment	: RTGS/NEFT
Bank Name	: RBIS
Bank Reference Number	: 20230803163201316799
Date of Deposit	: 03-Aug-2023
BSR code	: 6939001
Challan No	: 05053
Tender Date	: 03/08/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 2,378
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Fee under section 234E	₹ 0
Total (A+B+C+D+E+F)		₹ 2,378
Total (In Words)		Rupees Two Thousand Three Hundred Seventy Eight Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

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SMART DIU NAGPUR



INCOME TAX DEPARTMENT

Challan Receipt



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Income Tax Department, Government of India

ITNS No. : 281

TAN	: NGPS21617B
Name	: SMART DIU ATMA DIST NAGPUR
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: TDS/TCS Payable by Taxpayer (200)
Nature of Payment	: 92A
Amount (in Rs.)	: ₹ 2,11,000
Amount (in words)	: Rupees Two Lakh Eleven Thousand Only
CIN	: 23080300106793RBIS
Mode of Payment	: RTGS/NEFT
Bank Name	: RBIS
Bank Reference Number	: 20230803162709316314
Date of Deposit	: 03-Aug-2023
BSR code	: 6939001
Challan No	: 04665
Tender Date	: 03/08/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 2,11,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Fee under section 234E	₹ 0
Total (A+B+C+D+E+F)		₹ 2,11,000
Total (In Words)		Rupees Two Lakh Eleven Thousand Only

Thanks for being a committed taxpayer!

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Save Environment



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Easy Access

SMART DIU NAGPUR



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No : 281

TAN	: NGPS21617B
Name	: SMART DIU ATMA DIST NAGPUR
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: TDS/TCS Payable by Taxpayer (200)
Nature of Payment	: 94C
Amount (in Rs.)	: ₹ 10,494
Amount (in words)	: Rupees Ten Thousand Four Hundred Ninety Four Only
CIN	: 23090600563831RBIS
Mode of Payment	: RTGS/NEFT
Bank Name	: RBIS
Bank Reference Number	: 20230911153146976860
Date of Deposit	: 11-Sep-2023
BSR code	: 6939001
Challan No	: 04781
Tender Date	: 11/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 10,494
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Fee under section 234E	₹ 10,494
Total (A+B+C+D+E+F)		Rupees Ten Thousand Four Hundred Ninety Four Only
Total (In Words)		

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:




SMART DIU NAGPUR

Welcome SMART DIU ATMA DIST NAGPUR (NGPS2161711)

Login Date: 04-Sep-2024, 09:33 AM

Quick Links

- My Home
- Challan Status
- Request for Justification Report Download
- Request for Conso File
- Requested Downloads
- PAN Verification
- Inbox **New**
- Register at E-Filing Site **New**
- Request for OLTAS Challan Correction **New**
- Tax Payer Grievance Tickets

Your IDS Performance

- PAN Errors
- Total Count of Deductee Records in Default
- Number of Unmatched Challans

Performance Indicators (as

Alerts

Regular/ Correction statement for Q1 of FY 2024-2025 for Form 26Q has been processed without defaults - [03-Aug-2024] - [03-Aug-2024] [View All](#)

Inbox
20 New Message(s)

Statement Status

Parameter	Q1 (2024-25)	Q1 (2023-24)	Q3 (2023-24)	Q2 (2023-24)
	File Correction	File Correction	File Correction	File Correction
Status of Regular Statement	■	■	■	■
Count of Correction Statements	0	0	0	0
Count of Processed Statements*	0	1	0	0
Default Payable Amount (Rs.)				
Short Payment (SP)	0.00	0.00	0.00	0.00
Short Deduction (SD)	NA	0.00	0.00	0.00
Interest on Payments default u/s 201	0.00	0.00	0.00	0.00
Interest on deduction default u/s 201	0.00	0.00	0.00	0.00
Late Filing Fee u/s 234E	0.00	0.00	0.00	0.00
Interest u/s 220(2)	NA	NA	NA	NA

■ Filed
■ Processed for 26AS
■ Processed
■ Defaults
■ Rejected
■ Not Filed

Note: Status Indicated above is based on latest accepted statement for the FY & Quarter

* 'Count of Processed Statements' includes Regular & Correction statements for the FY & Quarter

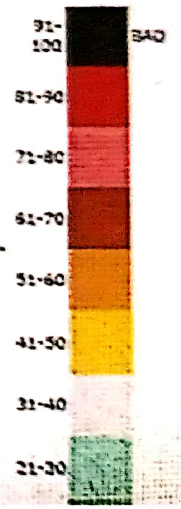
[View Details of Unconsumed Challans](#)

Download Requests

TDS Performance Graph

FY [View All](#)

Form NA



SMART DIU NAGPUR