

जा.क्र./प्र.सं./आत्मा/लेखा/स्मार्ट/508/2024

कार्यालय प्रकल्प संचालक आत्मा, अमरावती

दिनांक - 13/05/2024

प्रति,

मा. नोडल अधिकारी,
विभागीय अंमलबजावणी कक्ष,
स्मार्ट प्रकल्प, अमरावती.

विषय :- स्मार्ट प्रकल्प अंतर्गत विभागीय अंमलबजावणी कक्ष, अमरावती कार्यालय अंतर्गत झालेल्या सन -
२०२१-२०२२ व २०२२-२३ बाह्य लेखापरीक्षण आक्षेप क्षमापीत करणेबाबत.

संदर्भ :- बाह्य लेखा परिक्षण अहवाल दिनांक- ११/११/२०२३

उपरोक्त संदर्भीय विषयांन्वये मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (स्मार्ट) जिल्हा अंमलबजावणी
कक्ष, अमरावती अंतर्गत सन - २०२१-२०२२ व २०२२-२३ चे बाह्य लेखापरीक्षण अहवालातील लेखा आक्षेपाला
क्षमापीत करण्यात यावे. करिता माहिती तथा पुढील योग्य कार्यवाहीस्तव सविनय सादर.

सोबत :- Audit Para Condonation अहवाल.



(कु.अचना निस्ताने)

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

प्रतिलिपी :- माहितीस्तव सविनय सादर.

- १) मा. प्रकल्प संचालक, प्रकल्प समन्वय व व्यवस्थापन कक्ष, स्मार्ट प्रकल्प, पुणे.
- २) मा. नोडल अधिकारी, पी.आय.यु. (कृषि), पुणे.



(कु.अचना निस्ताने)

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



महाराष्ट्र शासन - कृषि विभाग
मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (स्मार्ट)
विभागीय अंमलबजावणी कक्ष, अमरावती ४४४६०२
दुरध्वनी:-०७२१-२९९१७२२ ई-मेल amravati.tiu.smart@gmail.com



जा.क्र./वि.अ.कक्ष/स्मार्ट/लेखा/ 398/२०२४
कार्यालय- विभागीय कृषि सहसंचालक, अमरावती
दिनांक - 13/05/२०२४


प्रति,

मा. प्रमुख,
पी.आय.यु. (कृषि), स्मार्ट प्रकल्प,
कृषि आयुक्तालय, म.रा., पुणे

विषय - स्मार्ट प्रकल्प अंतर्गत जिल्हा अंमलबजावणी कक्ष, अमरावती कार्यालय, अंतर्गत झालेल्या बाह्य लेखापरिक्षण आक्षेप पूर्तता अहवाल सादर करणेबाबत.

संदर्भ - जिल्हा अंमलबजावणी कक्ष, स्मार्ट प्रकल्प, अमरावती कार्यालयाचे पत्र जा.क्र./प्र.सं./आत्मा/लेखा/स्मार्ट/ ५०८/ २०२४ दि. १३/०५/२०२४


उपरोक्त संदर्भिय विषयांन्वये, मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (स्मार्ट) जिल्हा अंमलबजावणी कक्ष, अमरावती अंतर्गत बाह्य लेखापरिक्षण अहवालातील आक्षेपाचे क्षमापीत अहवाल या कार्यालयास प्राप्त झाले आहे. करिता सदरील क्षमापीत अहवाल शिफारशीसह आपले कार्यालयास पुढील योग्य कार्यवाहीस्तव सविनय सादर. सोबत - Audit Para Compliance अहवाल.


नोडल अधिकारी

विभागीय अंमलबजावणी कक्ष, स्मार्ट,
अमरावती विभाग-अमरावती.

प्रतिलिपी :- माहीतीस्तव सविनय सादर.

- १) मा. प्रकल्प संचालक, प्रकल्प समन्वय व व्यवस्थापन कक्ष, स्मार्ट प्रकल्प, पुणे.
- २) प्रकल्प संचालक, आत्मा तथा प्रमुख जिल्हा अंमलबजावणी कक्ष, स्मार्ट प्रकल्प, अमरावती यांना माहीतीस्तव सादर.


नोडल अधिकारी

विभागीय अंमलबजावणी कक्ष, स्मार्ट,
अमरावती विभाग-अमरावती.

Audit Observation Report

DIU – Amravati

Our Audit observation are categorized in 3 parts, as follows :

Part I : Expenses not covered under SMART Project

Part II : Inadmissible expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines. Hence considered as inadmissible.

Part III : Amount involved was not considered as inadmissible, however deviations from prescribed guidelines, lacunas in procedures etc were reported

Audit Observations	Amount Involved (Rs)	DIU Explanations	RIU Explanations	PIU Explanations												
<p>Part II: Inadmissible Expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines hence considered as inadmissible.</p> <p>SMART Cotton – Crop Demonstration – Rs. 1210450/- VCDS – Crop Demonstration - Rs. 36500/-</p> <ul style="list-style-type: none"> The Supply Order provided to Pawan Krishi Kendra (L1) for seed quality Ajit-155, Ajit-05, Rashi - 659 and First Class Crystal out of which no bid called for Ajit-05, Rashi - 659. Further when L1 Bidder Pawan Krishi Kendra deny to provide product which were not mentioned in advertise and rate also not provided by him then entire supply order provided to Gayatri Krishi Kendra <p>Details of Supply order provided to Gayatri Krishi Kendra with rate difference as below:</p> <table border="1" data-bbox="1388 1388 1500 2105"> <thead> <tr> <th>Particulars</th> <th>Quantity</th> <th>Price Quoted by</th> <th>Price Quoted by</th> <th>Price Difference</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Quantity	Price Quoted by	Price Quoted by	Price Difference	Value							1246950/-	<p>Explanation:- As per our guidelines of SMART Project, an advertisement was flashed, specifying the procurement of Ajeet-155 and First Class (Bayer). The choice of these varieties was based on their longer staple length of thread compared to others. In the terms and conditions of the advertisement, it was explicitly mentioned that similar/equivalent types of seeds could be procured as required.</p> <p>On receipt of quotations, we received demand from farmers, through Taluka Krushi Office, were specifically demanding Ajeet-155, Ajeet-05, Rasi-659, and First Class Crystal varieties. In response to this demand, we requested the bidder, Pawan Krushi Kendra, to provide the seeds as per the farmers' demand for specific varieties</p> <p>Unfortunately, Pawan Krushi Kendra denied the request in writing, citing inability to supply the specified variety of cotton seeds. As the</p>	<p>After Considering the facts, time period of procurement, and the explanation provided by DIU office, we request you to provide condonation to DIU Office.</p>	
Particulars	Quantity	Price Quoted by	Price Quoted by	Price Difference	Value											

quotation was opened on 15th of June 2022 it was a high time for sowing Kharip's cotton so that farmer were repeatedly demanding quick and timely supply of specified seeds.

We would like to take your attention towards one point that as per The Gazette of India no. CG-DL-15032022-124214, Extraordinary, PART II- Section 3 - Sub-Section (ii), published by authority dated 15th March 2022, it was clearly mentioned that BG-II (version of Bacillus Thuringiensis (Bt.) Cotton Hybrid) maximum sale price should be Rs. 810/- . By considering this gazette with quoted rate mentioned by Gayatri Krushi Seva Kendra we found that rates were below Maximus sale price, and thus we issued a supply order in the name of L2 (Gayatri Krushi Seva Kendra).

Gayatri Krushi Seva Kendra showed willingness, readiness to supply and has indeed delivered the required specified seeds within the stipulated time period. We want to emphasize that there is no ambiguity regarding the comparison of rates, and all parties involved in the procurement process were qualified.

Considering the urgency tied of kharip season for crop sowing, we took this decision for supply of specified varieties. We kindly request your understanding and consideration in dropping the audit para associated with this procurement. We believe that the circumstances surrounding this case, along with the compliance with the specified varieties and rates, merit an exception in this instance.

1	2	3	4	5 (3 -4)	6 (5 * 2)
Ajit 155	390	790	750	40	15600
Ajit 05	690	805	750*	55	7950
Super B	450	800	750*	50	2500
First Class Crystel	30	780	750	30	900
Total					76950
*As Price for Ajit 05 and Super B not quoted by Pawan Krishi Kendra we consider Rs. 750					

• As per our observation no price compare for Ajit 05 and Super B only single price quoted by Gayatri Krishi Kendra considered and supply order provided to him.

SMART Cotton - Crop Demonstration - Rs. 362615/-
 VCDS - Crop Demonstration - Rs. 323850/-
 Crop Demonstration Horticulture - Rs. 314046/-
 Payment made to Gayatri Krishi Kendra Rs. 412200/-
 Payment made to OM Agro Organic Rs. 588311/-

• First supply order provided to OM Agro Organic (L1) on 27.09.2022 but bidder supply partial goods and shows inability to supply the remaining goods as per supply order then the Supply order for remaining goods provided to Gayatri Krishi Kendra.

Details of Supply order provided to Gayatri Krishi Kendra with rate difference as below:

Particulars	Quantity	Price Quoted by Gayatri Krishi Kendra	Price Quoted by Om Agro Organic	Price Difference	Value
1	2	3	4	5 (3 - 4)	6 (5 * 2)
Chlorantranilprole 18.5 %	90	960	746	214	19260
Quizalofop ethyl 5%	40	490	0	490	19600
Quizalofop ethyl 5%	50	490	0	490	24500
Azoxystrobin + Jhiophanate + Thiame-thoxam	490	330	190	140	68600

158196/-

Explanation:-

With respect to this procurement process this office call quotation on 02/06/2022 and last date for submitting quotation was 15/06/2022. On 16/06/2022 we opened the quotation of 6 technically qualified bidder and out of them Om Agro Organic emerged as the lowest bidder (L1) based on the quoted rates, leading to the issuance of a supply order on 16/06/2022 to them with all required terms and conditions. However, subsequent to the issuance of the supply order. On dated 25/06/2022 Om Agro Organic requested to change in packing size to supply required inputs. As per their request, office given him revised supply order on dated 29/07/2022 to supply remaining input in stipulated time. But latter on 24/08/2022 Om Agro Organic informed us in writing about their inability to supply certain items due to the unavailability of packing sizes in accordance with CIB guidelines.

Although L1 did not have the required packing size of inputs available, so they submitted low price lists of inputs. As the packing size of the input is not available with L1, they are unable to supply the input. Later on 24/08/2022 L2, L3, L4 and L5 were invited to negotiate the input rate. L1, L2, L3 and L4 quoted unreasonable rates in the tariff while the packing sizes of inputs required for the project were not available and when asked to supply, they informed show inability to supply.

As the Kharif season was approaching, and it was at most urgent as we are standing in critical crop

After Considering the facts, time period of procurement, and the explanation provided by DIU office, we request you to provide condonation to DIU Office

Thiamethoxam 25wg	60	210	90	120	7200
Difenthamuram 50% wp	90	800	762	38	3420
Fosetyl-AL-80% wp	55	1420	972	448	24640
Thiamethoxam 25wg	30	210	90	120	3600
Fosetyl-AL-80% wp	25	1420	972	448	11200
Fosetyl-AL-80% wp	10	1420	972	448	4480
Potassium	90	90	0.49	89.51	8055.9
TOTAL					158196

According to above table DIU official has paid Rs. 158196/ due to inability to supply of goods by OM Agro Organic and while making Payment, the same amount has not deducted from the payment made to OM Agro Organic.

- Quizalofop ethyl 5% only quoted by Gayatri Krishi Kendra no other bidder provided quotation for the same for Rs. 44100 paid by DIU.
- Crop Demonstration Kits directly delivered to Taluka Krishi Adhikari Office.

inputs stages and mid of peak season, so to provide inputs at critical and proper time it was necessary to supply the inputs, also there was no time to retender for remaining supply of inputs, so when Gayatri Krushi Seva Kendra was asked to supply them, they agreed to supply as per the packing size and rates specified in the price list. Therefore, in order to carry out demonstration it was necessary to provide the required seeds to the farmers before the Kharif season, supply order provided to L5 Gayatri Krushi Seva Kendra on dated 08/09/2022.

L1 was found that they had submitted the price lists only to participate in the tender process without availability of the required packing size also similarly L2, L3 and L4 also submitted the price lists only to participate in the tender process. It come to notice, when they were informed to supply, they informed us (L2, L3, L4) that we will not be able to supply.

It's worth noting that Om Agro Organic has been blacklisted by this office due to short supply of goods and delays, as per the guidelines and RFQ for quotation. Subsequently, Om Agro Organic initiated legal action by filing a suit in the High Court Nagpur Bench, and the case is currently under consideration.

L1, L2, L3 and L4 submitted unreasonable rates by submitting price lists only for participating in the process when packing sizes of inputs required for the project were not available with them.

Therefore, L5 had aggrieved to

supply according to the packing size as per the rates mentioned in the tariff and at the rates quoted by him. Hence the rate quoted to L5 is not comparable to L1. Because L1-L4 did not have the rates for those packing sizes, it was found that they submitted the rates only to participate in the tender process

In contrast, L5 (Gayatri Krushi Seva Kendra) not only agreed to supply the required materials within the stipulated time, at the quoted price by him.

While making payments to both Om Agro Organic and Gayatri Krushi Seva Kendra, we adhered strictly to the quantities specified in the tax invoices and the corresponding supply to TAO office, after receipt of delivery challan. There was no excess payment made to any party, and the payments were made in line with the tax invoice amounts.

All payments were made with careful consideration of tax invoices, and copies of the invoices are available for your verification. These documents are also retained in the original file as part of our records.

Given these considerations, we kindly request you to view this as compliance and drop the associated audit para. We believe that the actions taken were in accordance with guidelines and regulations, and we are committed to providing any additional information or clarification required for a thorough review, as Kharip season started for conducting crop demonstration on farmers field, it was necessary to provide the inputs to the farmer in stipulated time.

<p>VCDS - Crop Demonstration</p> <ul style="list-style-type: none"> Guideline as per circular no. 1293/2022 dated 01.09.2022 for procurement of Goods above 10 Lakhs not followed by DIU; procurement method followed by DIU is as per circular no. 427/2021 dated 14.06.2021. Crop Demonstration Kits directly delivered to Taluka Krishi Adhikari Office. 	<p>1911000/-</p>	<p>Explanation:- We would like to bring your attention a procedural aspect related to a recent procurement, which, unfortunately, took place before the receipt of updated guidelines. Our procurement process, as outlined in Guidelines 427/2021 dated 14/06/2021, allowed DIU units to procure goods exceeding Rs. 10,00,000 by placing advertisements in newspapers. However, subsequent to the initiation of our procurement procedure, we received and became aware of the new and revised guidelines (Circular No. 1293/2022 dated 01.09.2022). The procurement process in question was conducted in adherence to the guidelines dated 14/06/2021. Our procurement was initiated before the implementation of the revised guidelines, that is on 24/08/2022. It's important to note that the subsequent circular, dated 01/09/2022, introduced changes to the procurement framework. Considering that our procurement was initiated before the implementation of the revised guidelines, we kindly request you to take this into account during the audit review. We believe that the circumstances surrounding the timeline and the availability of the updated guidelines should be considered as mitigating factors. Henceforth we followed the revised guidelines of the SMART Project and strictly adheres to the same. We assure you of our commitment to adhering to the most recent guidelines in all future</p>	<p>After Considering the facts, time period of procurement, and the explanation provided by DIU office, we request you to provide condonation to DIU Office</p>
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		procurement processes. If any additional information or clarification is required, we are more than willing to provide it to facilitate a thorough review. So, we request you to please Condon this audit para	
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Audit Observation FY 2021-22

<p>As per SMART Cotton and VCDS Guidelines, GST Registration Certificate is mandatory for all bidders otherwise bidder will disqualify but bidder Shri Sainath Bahuddeshiya Seva Sanstha was not register under GST Act and supply order provided to them.</p> <p>As SMART Cotton and VCDS Guidelines for procurement above Rs 100 Lakhs, turnover certificate indication turnover of Rs. 100 Lakh or more is mandatory otherwise bidder will disqualify but 1) Shri Sainath Bahuddeshiya Seva Sanstha. 2) Gauri Udyog. Parbhani. 3) Suveed Seed Marketing, Wardha has not provided the stamp</p> <p>Number of Crop Demonstration Kits (1620) required not mentioned in Advertisement and Request for Quotation.</p> <p>Crop Demonstration Kits directly delivered to Taluka Krishi Adhikari Office.</p>	1117800/-	<p>As per Chapter 39 - GST on Charitable and Religious Trust, GST exemptions for specified services by charitable and religious trust have been provided in Notification no. 12/2017- Central Tax (rate) dated: 28th Jun serial No. 01</p> <p>As per serial no. 1 mentioned above, this notification exempts services provided by entity registered under section 12AA of The Income Tax Act, 1961 by the way of Charitable activities from whole of GST vide entry No. 1 of the notification, which specifies that "services by an entity registered under Section 12AA of Income Tax Act 1961 by way of Charitable activities are exempt from whole of the GST."</p> <p>Shri Sainath Bahuddeshiy Seva Sanstha was registered under section 12AA of Income Tax Act 1961 (43 of 1961) by way of charitable activities, Therefore this Sanstha not necessary to get registered under GST Act and so GST certificate not provided by Shri Sainath Bahuddeshiy Seva Sanstha.</p> <p>Instead of turnover certificate Gauri Udyog And Suveed Seed marketing Wardha provided Balance Sheet and Profit and Loss Account are provided with turnover 125,86,857/- and</p>	<p>After Considering the facts, time period of procurement, and the explanation provided by DIU office, we request you to provide condonation to DIU Office</p>
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265,95,898/- respectively.

Whereas cumulative turnover of Shri Sainath Bahuddeshiy Seva Sanstha is 79,00,570/- so all bidder have turnover twice the supply order, so all bidders are qualified as per guidelines.

The advertise was published in paper as per guidelines and there in not necessary to mentioned number of crop demonstration kits in advertisement. Also kits details was published on office notice board and the same condition was mentioned in advertisement.

If crop demonstration kits distributed by District office instead of directly delivered to Taluka Krushi Adhikari Office, the additional transportation cost has to be bear by District office. So to reduce the transportation cost, crop demonstration kits directly delivered to Taluka Krishi Adhikari Office.

Head, District Implementation Unit
SMART Project, Amravati

Nodal Officer, Regional Implementation Unit
SMART Project, Amravati



Registered under section 12 AA & 80G of The Income Tax Act 1961

Shri Sainath Bahuuddeshiya Seva Sanstha

Regd. No.
Maha 2/2007 (Wardha)

Vivekanand Nagar, Near Yamuna Lawn, Nalwadi, Wardha - 442 001 (M.S.)
Cell : 9326142637, 9421525637, Email : mchandurkar637@gmail.com

Ref. No. दरपत्रक/०१/२०२१

Date : २१/०१/२०२१

दरपत्रक

प्रति,

मा. प्रकल्प संचालक,

आत्मा, अमरावती.

विषय : साहित्य खरेदी करीता दरपत्रक सादर करण्याबाबत.

संदर्भ : आपल्या कार्यालयाची पेपरमधील जाहिरात नुसार

महोदय,

जागतिक बँक सहाय्यीत मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परीवर्तन प्रकल्पांतर्गत स्मार्ट कॉटन प्रकल्प सन २०२१-२२ अंतर्गत प्रात्यक्षिक या घटकाकरीता खालीलप्रमाणे साहित्याचे दर सादर करण्यात येत आहे.

अ.क.	निविष्ठा / साहित्याचे नांव	पॅकींग साईज	संख्या / नग	दर प्रति नग
१	फेरोमन ट्रॅप	नग	१	-
२	पेक्टीनोफोरा ल्युर्स	नग	१	-
३	निंबोळी अर्क	५०० मिली	१	-
४	झिंक सल्फेट	१० किलो	१	-
५	कॉटन कलेक्शन बॅग	नग	१	५५०/-
६	प्रात्यक्षिक बोर्ड	नग	१	१४०/-

सादर निविदेतील दरपत्रक मागविण्याबाबतच्या अटी व शर्ती मध्ये नमुद पात्रतेच्या पुराव्यापोटी अपेक्षित कागदपत्रांच्या प्रती सोबत जोडलेल्या असून अटी व शर्तीच्या अधिन राहून दरपत्रक सादर करित आहे.

① मा. प्र. स. २१/०१/२०२१

② मा. २१/०१/२०२१

③ के. नि. लि. २१/०१/२१

सही / शिर्का



दिनांक/व.जा/पु.सा.वि./रम.



No.

37808

नोंदणीचे प्रमाणपत्र

याद्वारे प्रमाणपत्र देण्यात येते की, खाली वर्णन केलेली शार्वजनिक विद्यालय/संस्था ही आज, मुंबई शार्वजनिक विद्यालय/संस्था अधिनियम, १९५० (जस १९५० चा मुंबई अधिनियम क्रमांक २९) या अन्वये येथील शार्वजनिक विद्यालय/संस्था या तोंदणी कार्यालयाने कोणत्याही तोंदण्याने आढळली आहे.

शार्वजनिक विद्यालय/संस्थेचे नाव: श्री. साईबाबा बुद्धिदेव प्रेम

म.प. ४०१

शार्वजनिक विद्यालय/संस्था तोंदणी पुस्तकातील क्रमांक: ५०३३ (५०३)

मंडोबा उद्दालका यांचे नाव प्रमाणपत्र दिले.

आज दिनांक २०० रोबी माहना तहसीलची दिले.

सिक्का



बंदी: मंडोबा उद्दालका
सहाय्यक संचालक, निर्देशक,
पध्याम मंडोबा उद्दालका, ब.प.

SHRI



424

विशेष-क भा.पु. सं. 18/7-क

N^o 013848



नोंदणी प्रमाणपत्र

संस्था नोंदणी अधिनियम, १८९०

(१८९० चा अधिनियम २१)

नोंदणी क्रमांक महाराष्ट्र २/२००७ (वर्ष)

बदारे को प्रमाणित करण्यात येते की,

श्री व्याडिनाथ काडुडेगिरी

सेवा सोदथा लक्षा लक्ष्मी लक्षा

बालीस टारकेट संस्था नोंदणी अधिनियम, १८९० (या १८९० चा अधिनियम २१) अन्वये कोयसिता नोंदणी करण्यात आली.

तारीख ०२/०१/२००७ रोजी याच्या नोंदणीची किं.



Handwritten signature and date 2/1/2007.

SHRI/S



4/210

PAN CARD OF SANSTHA

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

SHRI SAINATH
BAHUDESHIYA SEVA SASNTHA

15/10/2006

Permanent Account Number
AAITS9161N

Signature

CHEQUE DETAILS OF SANSTHA



हल्द्वाराबाद बैंक ALLAHABAD BANK

मल्टीसिटी चेक MULTICITY CHEQUE
(समस्त शाखाओं पर समान्य पर देय)
(PAYABLE AT PAR AT ALL BRANCHES)

Date:
D D M M Y Y Y Y

Pay या धारक को or Bearer

रुपये Rupees

अंश रु

चक्र नं. / A/c. No. **20944108253**

सचिव/कोषाध्यक्ष
श्री बाहुदेशीय सेवा संस्था

0079331010

876768 4420100021

31

THE BOMBAY PUBLIC TRUST ACT 1950
SCHEDULE IXC

Statement of income liable to contribution for the year ended 31st March 2018
SHRI SAINATH BAHU-UDDESHIYA SEVA SANSTHA, NALWADI, WARDHA
Registration No. : F - 6003 (Wardha)

I. Income as shown in Income & Expenditure Account Schedule IX		32,54,041
II. <u>Item Not Chargeable To Contribution Under Section 58 & Rule 37</u>		
i. Donation received from other trust and dharmadar		
ii. Grants by Government and local authorities	31,67,633	
iii. Interest on Sinking or Depreciation Fund		
iv. Amount Spent for the purpose of secular education		
v. Amount Spent for purpose of medical relief		
vi. Amount Spent for the purpose of veterinary treatment of animals		
vii. Expenditure incurred from donations for relief of distress caused by scarcity, draught, flood, fire or other natural calamities		
viii. Deduction out of income from land used for agricultural purpose:-		
a. Land Revenue & Local Fund Cess		
b. Rent payable to superior land lord		
c. Cost of production if land is cultivated by trust		
ix. Deduction out of income from land used for non agricultural purpose:-		
a. Assessment cess & other government municipal tax & G.P. Tax		
b. Ground rent payable to superior landlord		
c. Insurance premium		
d. Repairs at 10% of gross rent of building		
e. Cost of collection at 4% of gross rent of building let		
x. Cost of collection of income or receipts from securities, stocks etc of 1 % of such income		
xi. Deduction on account of repairs in respect of building not rented out & yielding no income at 10% of estimated gross annual rent		
Gross annual Income chargeable to Contribution Rs.		86,408

For Bhutada Jain & Gatagat
Chartered Accountants
FRN 126067 W



Dr. Bhutada
Deepak N. Bhutada
Partner
Mem. No. 118268

Date: 31.10.2018
Place: Wardha

GS - 10, Deewan Plaza, Lokmat Square, N.

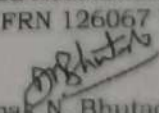


THE BOMBAY PUBLIC TRUST ACT 1950
SCHEDULE IXC

Statement of income liable to contribution for the year ended 31st March 2019
SHRI SAINATH BAHU-UDDDESHIYA SEVA SANSTHA, NALWADI, WARDHA
Registration No. : F - 6003 (Wardha)

I. Income as shown in Income & Expenditure Account Schedule IX		26,84,856
II. <u>Item Not Chargeable To Contribution Under Section 58 & Rule 37</u>		
i. Donation received from other trust and dharmadar		
ii. Grants by Government and local authorities	26,31,244	
iii. Interest on Sinking or Depreciation Fund		
iv. Amount Spent for the purpose of secular education		
v. Amount Spent for purpose of medical relief		
vi. Amount Spent for the purpose of veterinary treatment of animals		
vii. Expenditure incurred from donations for relief of distress caused by scarcity, draught, flood, fire or other natural calamities		
viii. Deduction out of income from land used for agricultural purpose:-		
a. Land Revenue & Local Fund Cess		
b. Rent payable to superior land lord		
c. Cost of production if land is cultivated by trust		
ix. Deduction out of income from land used for non agricultural purpose:-		
a. Assessment cess & other government municipal tax & G.P. Tax		
b. Ground rent payable to superior landlord		
c. Insurance premium		
d. Repairs at 10% of gross rent of building		
e. Cost of collection at 4% of gross rent of building let		
x. Cost of collection of income or receipts from securities, stocks etc of 1 % of such income		
xi. Deduction on account of repairs in respect of building not rented out & yielding no income at 10% of estimated gross annual rent		
Gross annual Income chargeable to Contribution Rs.		53,612

For Bhutada Jain & Gatagat
Chartered Accountants
FRN 126067 W


Deepak N. Bhutada
Partner
Mem. No. 118268

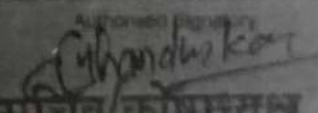
Date: 24.10.2019
Place: Wardha

GS - 10, Deewan Plaza, Lokmat Square, Nagpur
"Sai Tejus", Malgujaripura, Wardha. Mob - 9404539300

TAX INVOICE

SHREE SAINATH BAHUDESHIYA SANSTHA

Vivekanand Nagar, Nalwadi, Wardha-443001

To: Director General, Maharashtra Energy Development Agency (MEDA) MEDA Commercial Complex, II Floor, Vivekanand Nagar, Yashwantrao Chavan Road, Mumbai-400005 GSTIN No: 27AAATM5324M1ZD	Place of Supply Shree Sainath Bahudeshiya Sanstha Vivekanand Nagar, Nalwadi Wardha	INVOICE No 1	Dated 12-Feb-19
Description of Services		SAC CODE	Amount
Sponsorship Received			500000
Total			500000
Less Discount			0
Taxable Value			500000
Total			500000.00
Amount Chargeable (in words) FIVE LAKH ONLY Trust PAN:		For SHREE SAINATH BAHUDESHIYA SANSTHA Authorized Signatory  सचिव/कोषाध्यक्ष श्री साईनाथ बाहुदेशीय सेवा संस्था, वर्धा.	

Service Tax Exemptions to be continued in GST as decided by GST Council

Sl. No.	Services
7.	Services by way of renting of residential dwelling for use as residence
8.	Services by way of— (i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (ii) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers;
9.	Services by way of transportation of goods (i) by road except the services of— (A) a goods transportation agency; or (B) a courier agency; (ii) by inland waterways;
10.	Services provided to the United Nations or a specified international organization. Exemption may be notified by way of issuing notification under section 55 of CGST/SGST Act.
11.	Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;
12.	Services by a veterinary clinic in relation to health care of animals or birds;
13.	Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities; [Charitable activities may be defined as presently in notification No 25/2012-ST.
14.	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;
15.	Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;

Gouri Udyog Parbhani
Kulswamini Nagar, Karegaon Basmal Road, Parbhani

Profit & Loss A/c
1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019	Particulars	1-Apr-2018 to 31-Mar-2019
Opening Stock	375.00	Sales Accounts	1,25,86,857.43
Closing Stock	375.00	Sales	1,25,86,857.43
Purchase Accounts	49,31,064.96	Closing Stock	15,03,523.39
Purchase Account	44,38,464.46	Closing Stock	15,03,523.39
PURCHASE FROM COMPOSITION DEALAR	8,250.00		
Purchase U.R.D	4,84,350.50		
Gross Profit c/o	91,58,940.86		
	1,40,90,380.82		1,40,90,380.82
Indirect Expenses	80,44,286.75	Gross Profit b/f	91,58,940.86
Accounting Charges	30,000.00	Indirect Incomes	4,336.09
Bank Charges	4,825.87	Discount	507.09
BANK INTREST	64,681.00	INTREST INCOME	3,829.00
Depreciation	98,027.00		
ELECTRIC EXP	27,780.00		
INSURANCE EXP	19,991.00		
LABOUR CHARGES	46,55,000.00		
LATE FEE CGST	4,240.00		
LATE FEE SGST	4,240.00		
LICENCE FEES	24,800.00		
Packing & Forwarding	61,830.00		
Printing & Stationery	4,260.00		
Professional Charges	30,000.00		
REPAIR & MAINTAINCE	30,798.00		
Rounding Off	(-)34.87		
Salary	19,34,653.00		
Shop Exp's	83,721.00		
Shop Rent	60,000.00		
STAFF WELFARE EXP.	1,45,874.00		
TEA & TIFIN EXP	54,784.00		
TELEPHONE EXP	16,952.00		
TRANSPORT EXP	2,99,210.00		
TRAVELING EXP	2,22,509.75		
VEHICAL EXP	1,66,145.00		
Nett Profit	11,18,990.20		
Total	91,63,276.95	Total	91,63,276.95



Gouri Udyog Parbhani
Kulswamini Nagar, Karegaon Basmal Road, Parbhani

Profit & Loss A/c
1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Opening Stock	15,03,523.39	Sales Accounts	1,54,16,819.56
CLOSING STOCK	15,03,523.39	Sales	1,54,16,819.56
Purchase Accounts	67,53,946.96	Closing Stock	19,08,268.00
Purchase Account	56,19,498.73	CLOSING STOCK	19,08,268.00
PURCHASE IGST	5,59,070.00		
PURCHASE U R D	5,75,378.23		
Gross Profit c/o	90,67,617.21		
	1,73,25,087.56		1,73,25,087.56
Indirect Expenses	77,99,086.29	Gross Profit b/f	90,67,617.21
ACCOUNTING CHARGES	30,000.00	Indirect Incomes	12,275.00
BANK CHARGES	5,763.29	DISCOUNT	12,275.00
BANK INTREST	13,128.00		
Car Loan Interest	25,315.00		
DEPRECIATION	83,329.00		
DONATION	11,314.00		
GST LATE FEES	20,770.00		
LABOUR CHARGES	5,14,396.00		
PROFESSIONAL CHARGES	30,000.00		
REPAIR & MAINTAINCE	2,03,608.00		
SALARY	42,70,000.00		
SALES PROMOTION EXP	11,35,842.00		
SHOP EXP'S	1,33,530.40		
SHOP RENT	44,000.00		
TELEPHONE EXP	9,216.90		
TRANSPORT EXP	9,47,158.33		
TRAVELING EXP	2,68,755.37		
VEHICAL EXP	52,960.00		
Nett Profit	12,80,805.92		
Total	90,79,892.21	Total	90,79,892.21



M/S SUVED SEEDS MARKETING, WARDHA
 PROP. : GAJENDRA G. LADHE
 TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

AMOUNT 31.03.2019	PARTICULARS	AMOUNT 31.03.2020	AMOUNT 31.03.2019	PARTICULARS	AMOUNT 31.03.2020
	0 To Opening Stock	3144800.00	37731923	By Sales	26595898.51
40846686	To Purchases	26400173.19	2504924	By Discounts on Purchase	2376989.83
1042688	To Purchase Expenses	1392417.88	3144800	BY Closing Stock	3940171.24
1492272	To Gross Profit - C/D	1975648.51		(As Taken & Valued by the Proprietor)	
43381646.5	TOTAL RS...	32913039.58	43381646	TOTAL RS...	32913039.58
305000	To Salary Expenses	292800.00	1492272	By Gross Profit - B/D	1975648.51
107939	To Interest	396309.00	12863	By Interest - Deposits	0.00
	Bank Interest	396309.00			
22103	To Bank Charges & Commission	95032.42			
10109	To Telephone Expenses	13640.42			
119261	To Travelling & Conveyance	107530.00			
34251	To Shop Expenses	30941.00			
144076	To Shop & Godown Rent	187907.00			
30553	To Insurance & Repairs	44059.00			
18687	To Electricity Expenses	15800.00			
18000	To Legal & Audit Fees	18000.00			
67796	To Depreciation	65440.00			
	[As Per Schedule "B" Attached]				
627360	To Net Profit	708189.67			
	(Transferred to Capital A/c)				
1505135	TOTAL RS...	1975648.51	1505135	TOTAL RS...	1975648.51

For M/S SUVED SEEDS MARKETING, WARDHA

PLACE : WARDHA

DATE : 15.01.2021

GAJENDRA G. LADHE
 PROPRIETOR

AS PER MY REPORT OF EVEN DATE ATTACHED
 For DARSHAN WAKHARIYA & CO.
 CHARTERED ACCOUNTANTS

(Signature)
 FRN No
 143873W

DARSHAN WAKHARIYA
 PROPRIETOR

(Signature)
 Suvad Seeds Marketing

(Signature)
 Proprietor

M/S SUVED SEEDS MARKETING, WARDHA
 PROP. : GAJENDRA G. LADHE
 TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS	AMOUNT 31.03.2019	PARTICULARS	NT
			020
To Opening Stock	0.00	By Sales	AMOUNT 31.03.2019 '2.00
To Purchases	40846685.89	By Discounts on Purchase	37731922.51
To Purchase Expenses	1042688.26	BY Closing Stock	2504923.98
To Gross Profit - C/D	1492272.34	(As Taken & Valued by the Proprietor)	3144800.00
TOTAL RS...	43381646.49	TOTAL RS...	43381646.49
To Salary Expenses	305000.00	By Gross Profit - B/D	1492272.34
To Bank Interest	107939.00	By Interest Income - Deposits	12863.00
To Bank Charges & Commission	22103.10		
To Telephone Expenses	10109.00		
To Travelling & Conveyance	119261.25		
To Shop Expenses	34251.24		
To Shop & Godown Rent	144076.00		
To Insurance & Repairs	30553.00		
To Electricity Expenses	18687.06		
To Legal & Audit Fees	18000.00		
To Depreciation [As Per Schedule "B" Attached]	67795.00		
To Net Profit (Transferred to Capital A/c)	627359.69		
TOTAL RS...	1505135.34	TOTAL RS...	1505135.34

For M/S SUVED SEEDS MARKETING, WARDHA

AS PER MY REPORT OF EVEN DATE ATTACHED
 For N M L D & ASSOCIATES
 CHARTERED ACCOUNTANTS

GAJENDRA G. LADHE
 PROPRIETOR



RAHUL A. LEKARIYA
 PARTNER

Suved Seeds Marketing

Proprietor

PLACE : WARDHA

DATE : 30.10.2019

GST on Charitable and Religious Trusts

The provisions relating to taxation of activities of charitable institutions and religious trusts have been borrowed and carried over from the erstwhile service tax provisions. All services provided by such entities are not exempt. In fact, there are many services that are provided by such entities which would be within the ambit of GST.

GST exemptions for specified services supplied by charitable and religious trusts have been provided in notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 S.Nos.1, 13 and 80.

Notification No.12/2017-Central Tax (Rate) dated 28th June 2017, S.No.1

This notification exempts services provided by entity registered under Section 12AA of the Income-tax Act, 1961 by way of charitable activities from whole of GST vide entry No. 1 of the notification, which specifies that "services by an entity registered under Section 12AA of Income-tax Act, 1961 by way of charitable activities" are exempt from whole of the GST. "charitable activities" has been defined in the notification as under:



सत्यमेव जयते

Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number :27ADUPT5096L1ZD

1.	Legal Name	GAJANAN SURESH TOTE			
2.	Trade Name, if any	OM AGRO ORGANICS			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	0, MMIDC LOHARA ROAD, YAVATMAL, Yavatmal, Maharashtra, 445001			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	01/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Signature					
Name					
Designation					
Jurisdictional Office					
9.	Date of issue of Certificate	22/09/2017			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of the application for registration



Annexure A

GSTIN 27ADUPT5096L1ZD
Legal Name GAJANAN SURESH TOTE
Trade Name, if any OM AGRO ORGANICS

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0



सत्यमेव जयते

Annexure B

GSTIN

27ADUPT5096L1ZD

Legal Name

GAJANAN SURESH TOTE

Trade Name, if any

OM AGRO ORGANICS

Details of Proprietor

1



Name

GAJANAN SURESH TOTE

Designation/Status

PROPRIETRY

Resident of State


Maharashtra



Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number : 27AAHCG3186B1ZQ

1.	Legal Name	GT BIOSCIENCES PRIVATE LIMITED			
2.	Trade Name, if any	GT BIOSCIENCES PRIVATE LIMITED			
3.	Constitution of Business	Private Limited Company			
4.	Address of Principal Place of Business	plot no 47and 48, Flat no 301, prem sai iv, shilpa c, Nagpur, Nagpur, Maharashtra, 440015			
5.	Date of Liability				
6.	Period of Validity	From	07/03/2019	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority	Centre			
Signature		Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK(2) Date: 2019.03.07 19:00:18 IST			
Name		Satchidanand Shreepad Soman			
Designation		Superintendent			
Jurisdictional Office		NAGPUR			
9.	Date of issue of Certificate	07/03/2019			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 07/03/2019 by the jurisdictional authority.



Annexure A

GSTIN 27AAHCG3186B1ZQ
Legal Name GT BIOSCIENCES PRIVATE LIMITED
Trade Name, if any GT BIOSCIENCES PRIVATE LIMITED

Details of Additional Places of Business



Total Number of Additional Places of Business in the State 2

Sr. No.	Address
1	M-206, MIDC INDUSTRIAL AREA, AKOLA, Akola, Maharashtra, 444410
2	PLOT NO 77, MIDC INDUSTRIAL AREA , LOHARA, YAVATMAL, Yavatmal, Maharashtra, 445001



GSTIN	27AAHCG3186B1ZQ
Legal Name	GT BIOSCIENCES PRIVATE LIMITED
Trade Name, if any	GT BIOSCIENCES PRIVATE LIMITED

Details of Managing / Whole-time Directors and Key Managerial Persons

1		Name	Gajanan Suresh Tote
		Designation/Status	Director
		Resident of State	Maharashtra
2		Name	Ujawala Gajanan TOTE
		Designation/Status	Director
		Resident of State	Maharashtra



सत्यमेव जयते

Government of India
Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 27ARCPM1972C1ZZ

1.	Legal Name	ANAND ASHOKRAO MANEKAR			
2.	Trade Name, if any	RIDDHI KRUSHI SEWA KENDRA			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	01, shivaji market, ward no 2, nandgaon peth, Amravati, Maharashtra, 444901			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	01/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Signature					
Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK 1 Date: 2018.07.19 12:43:56 IST					
Name					
Designation					
Jurisdictional Office					
9.	Date of issue of Certificate	19/07/2018			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 01/07/2017 .



GSTIN	27ARCPM1972C1ZZ
Legal Name	ANAND ASHOKRAO MANEKAR
Trade Name, if any	RIDDHI KRUSHI SEWA KENDRA

Details of Additional Places of Business

Total Number of Additional Places of Business in the State	0
--	---



GSTIN	27ARCPM1972C1ZZ
Legal Name	ANAND ASHOKRAO MANEKAR
Trade Name, if any	RIDDHI KRUSHI SEWA KENDRA

Details of Proprietor

1



Name	ANAND ASHOKRAO MANEKAR
Designation/Status	proprietor
Resident of State	Maharashtra



Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number : 27ACPFS8280F1ZJ

1.	Legal Name	SAI AGROTECH			
2.	Trade Name, if any	SAI AGROTECH			
3.	Constitution of Business	Partnership			
4.	Address of Principal Place of Business	PLOT NO. 38, OM SAI APPARTMENT, DARDA NAGAR, YAVATMAL, YAVATMAL, Yavatmal, Maharashtra, 445001			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	01/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Signature		Signature valid Digitally signed by S GOODS AND SERVICES TAX NETWORK 1 Date: 2018.07.29 00:19:24 IST			
Name					
Designation					
Jurisdictional Office					
9.	Date of issue of Certificate	29/07/2018			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 01/07/2017.



सत्यमेव जयते

Annexure A

GSTIN

27ACPFS8280F1ZJ

Legal Name

SAI AGROTECH

Trade Name, if any

SAI AGROTECH

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0



GSTIN

27ACPFS8280F1ZJ

Legal Name

SAI AGROTECH

Trade Name, if any

SAI AGROTECH

Details of Managing / Authorized Partners

1



Name

GAJANAN SURESH TOTE

Designation/Status

PARTNER

Resident of State

Maharashtra