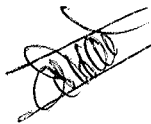


Sr no	Unit name	Observation	Amount in Rs (Irregularity)	Amount in Rs Recovery	Compliance												
1	DIU PALGHAR	<p>We noticed that unit has paid statutory TDS of 2022-23 of RS 10681/- in the month of July 2023 with a penalty of RS 3596 /- , penalty charge is paid from smart account which is an inadmissible expense</p> <table border="1"> <thead> <tr> <th>Date of TDS paid</th> <th>Tax deducted Amount</th> <th>Tax Amount paid</th> </tr> </thead> <tbody> <tr> <td>25.07.2023</td> <td>10682</td> <td>TDS – RS 10682 Interest – RS 78 Penalty – RS 3520</td> </tr> </tbody> </table> <p>We noticed that GST return filing for June 2023 but late fee and penalty has been charged for the same Interest = 162+162 Penalty – 775+775</p> <p>We noticed that Q1 24 Q & 26 Q Q1- 24 Q – 2700 Q1- 26 Q- 380</p>	Date of TDS paid	Tax deducted Amount	Tax Amount paid	25.07.2023	10682	TDS – RS 10682 Interest – RS 78 Penalty – RS 3520		TDS 3598 GST 1874 Total 5472	Penalty amount TDS RS. 3598 and GST Rs. 1874 Which was paid from the SMART Project grants and was recovered & deposited to the SMART Project Account on 25/09/2025. Payment Screenshot & Bank Statement is attached here with. So please accept the Compliance & drop the audit para.						
Date of TDS paid	Tax deducted Amount	Tax Amount paid															
25.07.2023	10682	TDS – RS 10682 Interest – RS 78 Penalty – RS 3520															
2	DIU PALGHAR	<p>We noticed that payment has been made to Rainbow Enterprises for purchase of laptop, desktop and printer but following irregularities were noticed</p> <table border="1"> <thead> <tr> <th>Sr no</th> <th>Name of party</th> <th>Name of bidder</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Rainbow enterprises</td> <td>Sarfaraz gani memon</td> </tr> <tr> <td>2</td> <td>Amthist lodia</td> <td>Shahnaz sarfaraz memon</td> </tr> <tr> <td>3</td> <td>Aadinath peripheral and consumable</td> <td>Rushabh shah</td> </tr> </tbody> </table> <p>a) Rainbow enterprises and Amthist India both are of same blood relation</p>	Sr no	Name of party	Name of bidder	1	Rainbow enterprises	Sarfaraz gani memon	2	Amthist lodia	Shahnaz sarfaraz memon	3	Aadinath peripheral and consumable	Rushabh shah		1070512	a. Rainbow Enterprises and Amthist India in written clarification to DIU Palghar office gave the information about Rainbow Enterprises & Amthist India. This letter is attached herewith. As per these letters both companies are entirely separate & operate in different region. further they having separate GST NO. & official address. Taking into consideration above fact request to drop the Audit Para.
Sr no	Name of party	Name of bidder															
1	Rainbow enterprises	Sarfaraz gani memon															
2	Amthist lodia	Shahnaz sarfaraz memon															
3	Aadinath peripheral and consumable	Rushabh shah															

		<p>b) 3% Performance security deposit, unit has collected performance security on 25.10.2023 and Bill has been submitted on 10.07.2023, it leads to non-follow of procurement process</p> <table border="1"> <tr> <th>Date of payment</th> <th>Pfms no</th> </tr> <tr> <td>10.07.2023</td> <td>C072315089101</td> </tr> </table> <table border="1"> <tr> <th>Bill no</th> <th>Bill date</th> <th>Amount</th> </tr> <tr> <td>036/2022-23</td> <td>27.03.2023</td> <td>1070512</td> </tr> </table>	Date of payment	Pfms no	10.07.2023	C072315089101	Bill no	Bill date	Amount	036/2022-23	27.03.2023	1070512			<p>b. Performance Security DD NO. 155439 refed 10.04.2023 received by this office. But due to lack of information regarding further procedure DD was not deposited in Bank & it got expired. However, this office collected new DD No. 155865 dated 25.10.2023 of Rs. 272201- & same is deposited in the bank account on 03.11.2023. Due care will be taken by this office in future & such mistake will not be repeated. So, accept the compliance & drop the audit para.</p>
Date of payment	Pfms no														
10.07.2023	C072315089101														
Bill no	Bill date	Amount													
036/2022-23	27.03.2023	1070512													
3	DIU PALGHAR	<p>We noticed that payment has been made to Jay malhar Tours and travels for vehicle hiring on call basis but Agreement copy is not available for audit verification</p> <table border="1"> <tr> <th>Date of payment</th> <th>Amount</th> <th>Pfms no</th> </tr> <tr> <td>08.09.2023</td> <td>33375</td> <td>C0923156058</td> </tr> </table>	Date of payment	Amount	Pfms no	08.09.2023	33375	C0923156058	33375		<p>After following due procurement procedure for hiring Vehicle on Monthly basis Jay Malahar Tours and Travels was selected as L1. Since agreement with basis Jay Malahar Tours and Travels for call basis vehicle was already with this unknowingly same agreement treated as sufficient. However, this office realised that it requires fresh agreement with the L1 bidder. Hence such agreement was made on 14.05.2024 before the expire date of earlier agreement. so, by accepting the above compliance request to drop Audit Para</p>				
Date of payment	Amount	Pfms no													
08.09.2023	33375	C0923156058													
4	DIU PALGHAR	<p>We noticed that payment has been made to Jay malhar Tours and travels for vehicle hiring on monthly basis but Agreement copy is not available for audit verification</p> <table border="1"> <tr> <th>Date of payment</th> <th>Amount</th> <th>Pfms no</th> </tr> <tr> <td>26.10.2023</td> <td>47200</td> <td>C10235405979</td> </tr> </table>	Date of payment	Amount	Pfms no	26.10.2023	47200	C10235405979	47200		<p>As a lowest quotation was given by same party same agreement dated 8/06/2023 were followed and it was also mention in supply order. Fresh agreement was made on 14/05/2024 before expiry of 1st contract.</p>				
Date of payment	Amount	Pfms no													
26.10.2023	47200	C10235405979													


 NODAL OFFICER
 SMART, DIU
 PALGHAR

To

Hon. Balasaheb Thackeray Agricultural Business and Rural Transformation (SMART) Project
Agricultural Technology Management Agency (Atma),
New Administrative Building – A, Room No. 213, Palghar-401404

Subject: Clarification Regarding Participation in Tender Ref No: SMART/PIU/DIU/Palghar/IT Hardware/69/2022-23

Dear Sir/Madam,

We, **Rainbow Enterprises**, are writing to you in connection with the audit process regarding our participation in the tender referenced above. It has come to our attention that there may be some queries or concerns regarding the relationship between **Amthist India** and **Rainbow Enterprises** in the context of this tender. We would like to clarify the following points for your records:

- **Amthist India and Rainbow Enterprises are two entirely separate and independent companies**
- **Amthist India operates exclusively in the Jawhar region, whereas Rainbow Enterprises is responsible for activities in the Mumbai region.**
- We are not aware of the participation details of Amthist India in the IT Palghar tender. Our company operates independently and has no influence or association with Amthist India's business decisions or tender participations.
- Should there be any concerns regarding conflict of interest or related party involvement, we assure you that **Amthist India and Rainbow Enterprises are unrelated in all business and legal aspects.**

We hope this clarification addresses any queries for your audit purposes.

Thank you for your attention.

Sincerely,

Rainbow Enterprises





(Amended)

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

Registration Certificate

Registration Number :27AUYPM5325Q1ZJ

1.	Legal Name	SARFARAZ GANI MEMON			
2.	Trade Name, if any	RAINBOW ENTERPRISES			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	NEAR RANGE FOREST OFFICE, 0, AZAD CHOWK MAIN ROAD, JAWHAR, Thane, Maharashtra, 401603			
5.	Date of Liability	01/07/2017			
6.	Date of Validity	From	01/07/2017	To	Not Applicable
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority	Centre Goods and Services Tax Act, 2017			
Signature					
Name		Nitin M Gaikwad			
Designation		Superintendent			
Jurisdictional Office		MHCG1531			
9.	Date of issue of Certificate	21/07/2020			
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 21/07/2020 by the jurisdictional authority.



Details of Additional Place of Business(s)

GSTIN	27AUYPM5325Q1ZJ
Legal Name	SARFARAZ GANI MEMON
Trade Name, if any	RAINBOW ENTERPRISES

Total Number of Additional Places of Business(s) in the State 0



GSTIN	27AUYPM5325Q1ZJ
Legal Name	SARFARAZ GANI MEMON
Trade Name, if any	RAINBOW ENTERPRISES

Details of Proprietor

1



Name	SARFARAZ GANI MEMON
Designation/Status	PROPRIETOR
Resident of State	Maharashtra

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AUYPM5325Q		
Name	SARFARAZ GANI MEMON		
Address	AZAD CHOWK , NEAR RANGE FOREST OFFICE , MUMBAI , Maharashtra, INDIA, 401603		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	59927672111024

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	64,18,680
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	16,05,159
	Interest and Fee Payable	6	63,256
	Total tax, interest and Fee payable	7	16,68,415
	Taxes Paid	8	16,68,414
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by Sarfaraz Gani Memon in the capacity of Self having PAN AUYPM5325Q from IP address 122.170.104.201 on 11-Oct-2024 15:30:46 DSC SI.No & Issuer 3497642 & 447217420715CN=Capricorn Sub CA for Organisation DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR Code



AUYPM5325Q03599276721110240561f493d299e775b3a32cd365aaf39422a2ca27

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

AMTHIST INDIA

*CCTV Sales & Service *Biometrics Attendance *Security Products

To

Agricultural Business and Rural Transformation (SMART) Project
Agricultural Technology Management Agency ,
New Administrative Building – A,
Room No. 213, Palghar-401404

Subject: Declaration of No Blood or Business Relationship between Amthist India and Rainbow Enterprises

Dear Sir/Madam,

This is to formally declare that **Amthist India** and **Rainbow Enterprises** are completely independent entities and are **not blood-related companies** in any manner whatsoever.

We further confirm the following:


- There is **no common ownership, directorship, or management** between Amthist India and Rainbow Enterprises.
- There are **no familial or blood relations** among the promoters, directors, or key management personnel of both companies.
- Both organizations participate in tenders and business activities **independently and without any mutual influence or conflict of interest.**

This declaration is being provided specifically in connection with **Tender No: SMART/PIU/DIU/Palghar/IT Hardware/69/2022-23** as required by the tender terms and conditions.

Thank you for your attention.

For Amthist India

Shahna2 

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	EURPM5502G		
Name	SHAHNAZ SARFARAZ MEMON		
Address	0 , NEAR RENGE FOREST OFFICE MAIN ROAD, JAWHAR , PALGHAR , 19-Maharashtra, 91-India, 401603		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	914822840110925
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	6,25,040
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	6,399
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	6,399
	Taxes Paid	7	6,400
(+) Tax Payable /(-) Refundable (6-7)	8	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	(+) 0
Income Tax Return electronically transmitted on <u>11-Sep-2025 13:56:10</u> from IP address <u>110.226.183.243</u> and verified by <u>SHAHNAZ SARFARAZ MEMON</u> having PAN <u>EURPM5502G</u> on <u>11-Sep-2025</u> using paper ITR-Verification Form /Electronic Verification Code <u>EBA1VPCWQI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 EURPM5502G0391482284011092558b40e9d5ea277a6a677d0dbb98fa2b5fa221b09		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



(Amended)

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

Registration Certificate

Registration Number :27EURPM5502G

1.	Legal Name	SHAHNAZ SARFARAZ MEMON			
2.	Trade Name, if any	AMTHIST INDIA			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	635 / SIDHIVINAYAK BUILDING DADAR WEST MUMBAI- MAHARASHTRA-4000 014			
5.	Date of Liability	01/07/2017			
6.	Date of Validity	From	01/07/2017	To	Not Applicable
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority	Centre Goods and Services Tax Act, 2017			
Signature					
Name		Nitin M Gaiikwad			
Designation		Superintendent			
Jurisdictional Office		MHCG1531			
9.	Date of issue of Certificate	25/09/2020			
Note: The registration certificate is required to be prominently displayed at all places of Business/Offices in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 25/09/2020 by the jurisdictional authority.

AMTHIST INDIA
635/Shidivinayak Buildi
Dadar (W), Mumbai

3% Performance security deposit DD was collected on 10/04/23 DD no. 155439 but due to no further info about further procedure it expired. New DD was collected on 25/10/23 amounting 27220 and it was deposited on 03/11/23.

मांगे जाणारे HEAD DIU SMART PROJECT DIRECTOR ATMA
 ON DEMAND PAY
 TWENTY SEVEN THOUSAND TWO HUNDRED AND TWENTY ONLY
 रुपये RUPEES

Key: SAGHER Sr. No. 817031
 DEMAND DRAFT
 AMOUNT BELOW 27221(26)
 ₹ 27220.00

STATE BANK OF INDIA
 MAHARASHTRA / DRAWEE BRANCH: CAC PALGHAR
 कोड नं. / CODE No: 00444

मांगे जाणारे HEAD DIU SMART PROJECT DIRECTOR ATMA
 ON DEMAND PAY
 TWENTY SEVEN THOUSAND TWO HUNDRED AND TWENTY ONLY
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STATE BANK OF INDIA
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 DEMAND DRAFT
 AMOUNT BELOW 27221(26)
 ₹ 27220.00

STATE BANK OF INDIA
 MAHARASHTRA / DRAWEE BRANCH: CAC PALGHAR
 कोड नं. / CODE No: 00444

मांगे जाणारे HEAD DIU SMART/PROJECT DIRECTOR ATMA
 ON DEMAND PAY
 TWENTY SEVEN THOUSAND TWO HUNDRED AND TWENTY ONLY
 रुपये RUPEES

मांगे जाणारे
 DEMAND DRAFT

Key: QEBHET Sr. No: 909267
 D D M M Y Y Y Y
 1 0 0 4 2 0 2 3

या अंक आदेशावर
 OR ORDER

ON DEMAND PAY
 Twenty Seven Thousand Two Hundred and Twenty Only

अवा करें ₹ 27220.00

IOI 000549155439
 Name of Applicant
 RAINBOW ENTERPRISES

Key: QEBHET Sr. No: 909267
 AMOUNT BELOW 27221(2/5)
 रुपये प्राप्त / VALUE RECEIVED

भारतीय स्टेट बँक
 STATE BANK OF INDIA
 अवाकरी शाखा / DRAWEE BRANCH: PALGHAR
 कोड नं. / CODE No: 00444

अधिकृत हस्ताक्षरकर्ता
 AUTHORISED SIGNATORY

शाखा प्रबन्धक
 BRANCH MANAGER

कंप्यूटर द्वारा मुद्रित होने पर ही वैध
 VALID ONLY IF COMPUTER PRINTED

केवल 3 महीने के लिए वैध
 VALID FOR 3 MONTHS ONLY

₹ 1,50,000/- एवं अधिक के लिफ्ट दो अधिकारियों द्वारा हस्ताक्षरित होना आवश्यक है।
 INSTRUMENTS FOR ₹ 1,50,000/- & ABOVE ARE NOT VALID UNLESS SIGNED BY TWO OFFICERS

मांगे जाणारे HEAD DIU SMART/PROJECT DIRECTOR ATMA
 ON DEMAND PAY
 TWENTY SEVEN THOUSAND TWO HUNDRED AND TWENTY ONLY
 रुपये RUPEES