


Internal Audit Compliance Qtr-02 2025-2026
Office of SMART DIU JALGAON

Audit Date: 24.11.2025
 Audit Period: FY 2025-26- Q02
 Auditor Name: Mr. Mahesh Sawant
 Unit Accountant Name: Mujeeb Shaikh
 Nodal Officer: Mr. S.V. Zambre
 First Audit Report Draft: 06.12.2025 (By Mail)
 First Compliances Date: 09.12.2025 (By Mail)

Sr. No.	Audit Observations	Compliance	Remarks																																																																																																																
1	<p>4.1.1 Statutory Compliances: It has been observed that the monthly GST-TDS return (GSTR-7) for Q2 of FY 2025-26 are pending for verification. GST TDS Compliance</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Tax Deducted</th> <th>Due Date of payment</th> <th>Actual Amount</th> <th>Actual Date of payment</th> <th>Delay in deposit</th> <th>Short Deposit</th> <th>Date of Return filling</th> </tr> </thead> <tbody> <tr> <td>Jul-25</td> <td>462</td> <td>10-08-2025</td> <td>462</td> <td>15-07-2025</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td>Jul-25</td> <td>1643</td> <td>10-08-2025</td> <td>1643</td> <td>15-07-2025</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td>Aug-25</td> <td>546</td> <td>10-09-2025</td> <td>546</td> <td>11-08-2025</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td>Aug-25</td> <td>1894</td> <td>10-09-2025</td> <td>1894</td> <td>14-08-2025</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td>Sep-25</td> <td>420</td> <td>10-10-2025</td> <td>420</td> <td>30-09-2025</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td></td> <td>4965</td> <td></td> <td>4965</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Month	Tax Deducted	Due Date of payment	Actual Amount	Actual Date of payment	Delay in deposit	Short Deposit	Date of Return filling	Jul-25	462	10-08-2025	462	15-07-2025	-	-		Jul-25	1643	10-08-2025	1643	15-07-2025	-	-		Aug-25	546	10-09-2025	546	11-08-2025	-	-		Aug-25	1894	10-09-2025	1894	14-08-2025	-	-		Sep-25	420	10-10-2025	420	30-09-2025	-	-			4965		4965					<p>Monthly GST-TDS return copy attached, Kindly Consider & remove the observation. (Page No. 61 to 66)</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Tax Deducted</th> <th>Due Date of payment</th> <th>Actual Amount</th> <th>Actual Date of payment</th> <th>Delay in deposit</th> <th>Short Deposit</th> <th>Date of Return filling</th> </tr> </thead> <tbody> <tr> <td>Jul-25</td> <td>462</td> <td>10-08-2025</td> <td>462</td> <td>15-07-2025</td> <td>-</td> <td>-</td> <td>Attached</td> </tr> <tr> <td>Jul-25</td> <td>1643</td> <td>10-08-2025</td> <td>1643</td> <td>15-07-2025</td> <td>-</td> <td>-</td> <td>Attached</td> </tr> <tr> <td>Aug-25</td> <td>546</td> <td>10-09-2025</td> <td>546</td> <td>11-08-2025</td> <td>-</td> <td>-</td> <td>Attached</td> </tr> <tr> <td>Aug-25</td> <td>1894</td> <td>10-09-2025</td> <td>1894</td> <td>14-08-2025</td> <td>-</td> <td>-</td> <td>Attached</td> </tr> <tr> <td>Sep-25</td> <td>420</td> <td>10-10-2025</td> <td>420</td> <td>30-09-2025</td> <td>-</td> <td>-</td> <td>Attached</td> </tr> <tr> <td></td> <td>4965</td> <td></td> <td>4965</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Month	Tax Deducted	Due Date of payment	Actual Amount	Actual Date of payment	Delay in deposit	Short Deposit	Date of Return filling	Jul-25	462	10-08-2025	462	15-07-2025	-	-	Attached	Jul-25	1643	10-08-2025	1643	15-07-2025	-	-	Attached	Aug-25	546	10-09-2025	546	11-08-2025	-	-	Attached	Aug-25	1894	10-09-2025	1894	14-08-2025	-	-	Attached	Sep-25	420	10-10-2025	420	30-09-2025	-	-	Attached		4965		4965					
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 NODAL OFFICER
 DIU SMART, JALGAON

Sr. No.	Audit Observations	Compliance	Remarks																																											
2	<p>4.2.1 Discrepancies in compliance of procurement procedure and record keeping. It has been observed that an amount of Rs. 23,331/- was transfer to Upasna Enterprises for vehicle hiring charges. However out of this, the invoice amounting to Rs. 7896/- has not been provided for verification.</p> <table border="1" data-bbox="938 286 1161 1032"> <thead> <tr> <th>SN</th> <th>Date of Transaction</th> <th>Particulars</th> <th>Inv no.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>15-07-2025</td> <td>M/S Upasna Enterprises</td> <td>-</td> <td>23,331/-</td> </tr> <tr> <td colspan="4">Total</td> <td>23,331/-</td> </tr> </tbody> </table>	SN	Date of Transaction	Particulars	Inv no.	Amount	1	15-07-2025	M/S Upasna Enterprises	-	23,331/-	Total				23,331/-	<p>Unit had made the payment for two invoices at that time details are mentioned as per following table. Also attached Invoice & necessary document along with this please consider and remove the observation. (Page No. 07 to 11)</p> <table border="1" data-bbox="863 1070 1257 1973"> <thead> <tr> <th>SN</th> <th>Date of Transaction</th> <th>Particulars</th> <th>Inv no.</th> <th>Period</th> <th>To invoice Amt</th> <th>Net Payable</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>15-07-2025</td> <td>M/S Upasna Enterprises</td> <td>389</td> <td>01.05.25 to 31.05.25</td> <td>15435</td> <td>14847</td> </tr> <tr> <td></td> <td></td> <td></td> <td>390</td> <td>01.06.25 to 30.06.25</td> <td>8820</td> <td>8484</td> </tr> <tr> <td colspan="5">Total</td> <td>24255</td> <td>23331</td> </tr> </tbody> </table>	SN	Date of Transaction	Particulars	Inv no.	Period	To invoice Amt	Net Payable	1	15-07-2025	M/S Upasna Enterprises	389	01.05.25 to 31.05.25	15435	14847				390	01.06.25 to 30.06.25	8820	8484	Total					24255	23331	
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 NODAL OFFICER
 DIU SMART, JALGAON

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2025-26
Month	July

1. GSTIN	27NSKS31085F1DW
2(a). Legal name of the registered person	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(b). Trade name, if any	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(c). ARN	AA270725977505M
2(d). Date of ARN	11/08/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	1,05,269.00	0.00	1,053.00	1,053.00

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

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

5.6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	1,053.00	1,053.00	1.00	1.00	25.00	25.00
State/UT Tax	1,053.00	1,053.00	1.00	1.00	25.00	25.00

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

Debit entry no. DC2708250070318

Debit entry date. 11-08-2025

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	1,053.00	1.00	25.00
State/UT Tax (₹)	1,053.00	1.00	25.00

Verification

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

Name of authorized signatory
SAMBHAJI THAKUR

Date: 11/08/2025

Designation /Status
PROJECT DIRECTOR

FINAL

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2025-26
Month	August

1. GSTIN	27NSKS31085F1DW
2(a). Legal name of the registered person	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(b). Trade name, if any	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(c). ARN	AA270825328031E
2(d). Date of ARN	08/09/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	1,21,975.00	0.00	1,220.00	1,220.00

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

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

5.6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	1,220.00	1,220.00	0.00	0.00	0.00	0.00
State/UT Tax	1,220.00	1,220.00	0.00	0.00	0.00	0.00

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

Debit entry no. DC2709250033583

Debit entry date. 08-09-2025

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	1,220.00	0.00	0.00
State/UT Tax (₹)	1,220.00	0.00	0.00

Verification

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

Name of authorized signatory
SAMBHAJI THAKUR

Date: 08/09/2025

Designation /Status
PROJECT DIRECTOR

FINAL

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2025-26
Month	September

1. GSTIN	27NSKS31085F1DW
2(a). Legal name of the registered person	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(b). Trade name, if any	SMART DIU PROJECT DIRECTOR ATMA JALGAON
2(c). ARN	AA270925302835Y
2(d). Date of ARN	07/10/2025

3. Details of the tax deducted at source

No. of GSTINs	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	21,000.00	0.00	210.00	210.00

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

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

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Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	210.00	210.00	0.00	0.00	0.00	0.00
State/UT Tax	210.00	210.00	0.00	0.00	0.00	0.00

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

Debit entry no. DC2710250026567

Debit entry date. 07-10-2025

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	210.00	0.00	0.00
State/UT Tax (₹)	210.00	0.00	0.00

Verification

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

Name of authorized signatory
SAMBHAJI THAKUR

Date: 07/10/2025

Designation /Status
PROJECT DIRECTOR

FINAL