

Name of office ...DIU Sangli

Year of Audi -2024-25, Q4

Sr.No		Auditor Complaine	Remarks by Accountant
1	Statutory Compliances	Based on the information and data provided, it has been observed that the TDS challan amounting to Rs.1,36,445/- and returns for H2 (FY 2024-25) were not made available for audit verification.	DIU सांगली येथील लेखापाल पद हे सदर कालावधी मध्ये पद रिक्त असल्यामुळे चलन उपलब्ध करून देता आली नाही. तरी चलन सादर करण्यात येत आहे. सदर अहवाल तपासून लेखा आक्षेप वगळण्यात यावा हि विनंती.
2	Statutory Compliances	Based on the information and data available, it has been observed that the GST-TDS challan amounting to Rs.1,536/- for the month of March 2025 is pending verification. Further, the GSTR-7 Monthly Return has not been filed for the H2: FY 2024-25.	मार्च २०२५ महिन्यासाठी १,५३६/- रुपयांच्या GST-TDS चलनाची पत सादर करण्यात येत आहे. तसेच आर्थिक वर्ष २०२४-२५ च्या दुसऱ्या सहामाहीसाठी GSTR-७ मासिक रिटर्न सादर करण्यात येत आहे. सदर कागदपत्रे त्यावेळेला सादर करू शकलो नाही. परंतु आता सर्व कागदपत्रे जोडलेले आहेत. सदर अहवाल तपासून लेखा आक्षेप वगळण्यात यावा हि विनंती.
3	Absence of Accountant Post	It has been observed that due to the absence of an Accountant, there has been an impact on accounting work, resulting in inadequate maintenance of books of accounts, non-submission of challans and documents during the audit visit, and non-filing of statutory returns for H2: FY 2024-25.	सदर काळात Accountant हे पद रिक्त असल्यामुळे कागदपत्र पडताळणी करीता सादर करता आले नाहीत. तरी सन 2024-25 या आर्थिक वर्षातील चलन व रिटर्न माहिती सविनय सादर करण्यात येत आहे. तरी सदर तपासून लेखा आक्षेप वगळण्यात यावा हि विनंती.
4	Utilization Certificate	Based on the information and data provided to us, it has been observed that utilization certificate for the H2 (FY 2024-25) has not been presented to us for audit verification.	H2 आर्थिक वर्ष २०२४-२५ चे उपयोगीता प्रमाणपत्र माहितीस सविनय सादर करण्यात येत आहे. लेखा आक्षेप वगळण्यात यावा हि विनंती.


Nodal Officer,
DIU SMART, Sangli.

GST Compliance: Based on the information and data available, it has been observed that the GST-TDS challan amounting to Rs.1,536/- for the month of March 2025 is pending verification. Further, the GSTR-7 Monthly Return has not been filed for the H2: FY 2024-25.

Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YYYY)	Actual Payment Amount (In Rs.)	Actual Date of Payment (DD/MM/YYYY)	Delay in Deposit (In Days)	Short Deposit (In Rs.)
Jan-25	6,644	10.02.2024	6,644	03.01.2025	-	-
Mar-25	10,498	10.04.2025	10,498	27.03.2025	-	-
Mar-25	10,000	10.04.2025	10,000	31.03.2025	-	-
Mar-25	3,894 ✓	10.04.2025	3,894	19.03.2025	-	-
Mar-25	1,536 ✓	10.04.2025	1,536 ✓	Pending for verification		

Impact: Non-filing and depositing statutory returns within the stipulated time leads to the levy of fines and penalties.

Recommendation: It is recommended that statutory details, returns and deposits should be done within the stipulated timeframe and presented to us for audit verification.

Form GST PMT -06 Payment Challan
(See Rule 87(2))

Challan for deposit of goods and services tax

CPIN: 25082700024943

Challan Generated on : 04/08/2025 12:07:03

Expiry Date : 19/08/2025

Details of Taxpayer

GSTIN: 27KLPS15154G1D6

E-mail Id: rXXXXXXXXXXXX@XXXXXXXXom

Mobile No.: 9XXXXXX2332

Name(Legal): SMART DIU SANGLI

Address : XXXXXXXXXXX Maharashtra,416416

Reason For Challan

Reason: Any other payment

Details of Deposit (All Amount in Rs.)

Government	Major Head	Minor Head					Total
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	4310	-	-	-	-	4310
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	4310	0	0	0	0	4310
Maharashtra	SGST(0006)	4310	-	-	-	-	4310
Total Amount							8620
Total Amount (in words)							Rupees Eight Thousand Six hundred Twenty Only

Mode of Payment

E-Payment Over the Counter(OTC) NEFT / RTGS

NEFT/RTGS

Remitting Bank	CANARA BANK
Beneficiary Name	GST
Beneficiary Account Number (CPIN)	25082700024943
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	RBIS0GSPMT
Amount	8620

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name	
Designation/Status(Manager,partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	
Taxpayer Name	
Name of the Bank	
Amount	
Bank Reference No (BRN)/UTR	
CIN	
Payment Date	
Bank Ack No. (For Cheque / DD deposited at Bank's counter)	

GOODS AND SERVICES TAX

Mandate Form for making GST Payment through NEFT/ RTGS Mode
(See Rule ----)

(Valid Till Date : 19/08/2025)

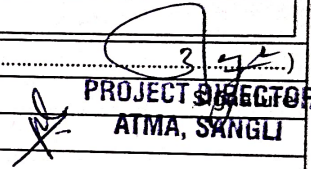
I hereby authorize CANARA BANK to remit an Amount of Rs8620 (Rupees in words) Rupees Eight Thousand Six hundred
Twenty Only through NEFT RTGS as per details given below :
 Cheque Debit my/our Account

DETAILS OF APPLICANT(REMITTER)

Name of the Remitter	SMART DIU SANGLI
Account Number	
Cheque Number	
Cheque Date	
Address	XXXXXXXXXX Maharashtra,416416
Contact No.	9XXXXX2332

DETAILS OF BENEFICIARY

Beneficiary Name	GST
Beneficiary Account No (CPIN)	25082700024943
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11-digit)	RBIS0GSPMT
Amount	8620

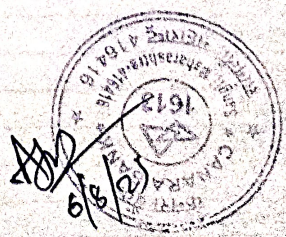
Date: 3/8/25

PROJECT DIRECTOR
ATMA, SANGLI

FOR BANK'S USAGE

Date and time of receipt of NEFT/RTGS request	
Transaction Amount	
NEFT/RTGS Charges	
Total Debit to Customer	
NEFT /RTGS initiation date & time	
NEFT/RTGS unique transaction number (UTR No.)	

Instruction for Banks/Customer :

1. No change is allowed in the NEFT/RTGS details by the customer or the originating bank. The transaction is liable to be rejected in case of any change in the NEFT/RTGS details
2. This NEFT/RTGS transaction should reach the destination bank before expiry of challan period. In case of any delay, the NEFT /RTGS transaction would be returned to the originating account. It would be the responsibility of the customer and the originating bank to ensure that the NEFT /RTGS remittance reaches the beneficiary account well before the expiry period and neither the GST Authorities nor Reserve Bank of India would be responsible for any delay.



Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	January

1. GSTIN	27KLPS15154G1D6
2(a). Legal name of the registered person	SMART DIU SANGLI
2(b). Trade name, if any	SMART DIU SANGLI
2(c). ARN	AC270125368788J
2(d). Date of ARN	04/09/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	1,06,698.00	0.00	1,067.00	1,067.00

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	1,067.00	1,067.00	108.00	108.00	1,000.00	1,000.00
State/UT Tax	1,067.00	1,067.00	108.00	108.00	1,000.00	1,000.00

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	February

1. GSTIN	27KLPS15154G1D6
2(a). Legal name of the registered person	SMART DIU SANGLI
2(b). Trade name, if any	SMART DIU SANGLI
2(c). ARN	AC270225350983X
2(d). Date of ARN	04/09/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	88,048.00	0.00	880.00	880.00

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	880.00	880.00	77.00	77.00	1,000.00	1,000.00
State/UT Tax	880.00	880.00	77.00	77.00	1,000.00	1,000.00

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

Debit entry no. DC2709250018442

Debit entry date. 04-09-2025

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	880.00	77.00	1,000.00
State/UT Tax (₹)	880.00	77.00	1,000.00

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
Prakash Suryawanshi

Date: 04/09/2025

Designation /Status
Project Director

FINAL

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	March

1. GSTIN	27KLPS15154G1D6
2(a). Legal name of the registered person	SMART DIU SANGLI
2(b). Trade name, if any	SMART DIU SANGLI
2(c). ARN	AD270325708103F
2(d). Date of ARN	04/09/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	11,01,760.00	0.00	11,017.00	11,017.00

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	11,017.00	11,017.00	799.00	799.00	1,000.00	1,000.00
State/UT Tax	11,017.00	11,017.00	799.00	799.00	1,000.00	1,000.00

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

Debit entry date. 04-09-2025

Debit entry no. DC2709250018495

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	11,017.00	799.00	1,000.00
State/UT Tax (₹)	11,017.00	799.00	1,000.00

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
Prakash Suryawanshi

Designation /Status
Project Director

Date: 04/09/2025

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