

Name of office ...DIU Sangli		Year of Audit -2024-25, Q2	
Sr.No	Para Status	Auditor Compliance	Remarks by Accountant
1	Statutory Compliances	TDS Compliances: Based on the information and data presented to us, it was noted that the TDS challan for the month of September 2024 has not been provided for verification. Additionally, the Form 24Q and Form 26Q for H1 of FY 2024-25 were not presented for verification.	टीडीएस चलन तपासणी सविनय सादर. तसेच आर्थिक वर्ष २०२४-२५ च्या पहिल्या सहामाहीसाठीचे फॉर्म २४Q आणि फॉर्म २६Q तपासणी सविनय सादर करण्यात येत आहे. तरी कृपया सादर आकक्षेप वगळण्यात यावा ही विनंती.
2	Statutory Compliances	GST-TDS Compliances: Based on the information and data presented to us, it was noted that the GST-TDS challan for the month of September 2024 has not been provided for verification. Additionally, the GSTR-7 monthly returns for H1 of FY 2024-25 were not presented for verification.	जीएसटी-टीडीएस चलन पडताळणीसाठी सादर करण्यात येत आहे आर्थिक वर्ष २०२४-२५ च्या पहिल्या सहामाहीचे GSTR-7 Return ची कॉफी तपासणी सविनय सादर येत आहे. तरी कृपया सादर आकक्षेप वगळण्यात यावा ही विनंती.
3	Interim Unaudited Financial Reporting	Based on the information and data provided to us during the audit verification, it was noted that the IUFR for Q2 (FY 2024-25) has not been presented by the centre, and as a result, an analysis between the IUFR and BOA could not be conducted.	आर्थिक वर्ष २०२४-२५ मधील Q2 IUFR सादर सादर येत आहे. तरी कृपया सादर आकक्षेप वगळण्यात यावा ही विनंती.
4	Fund Receipt and Utilization analytics	Observation: Based on the information and data provided to us during the audit verification following observations were noticed: Q1 (FY 2024-25): - It was observed that the Utilization Certificate for Q1 (FY 2024-25) has not been presented in accordance with the format specified in Annexure-B2.4 of Chapter 21 of the FMM manual. Q2 (FY 2024-25): - It was noted that the Utilization Certificate (UC) for Q2 (FY 2024-25) has not been presented by the centre, hence, fund receipt & utilization analysis could not be conducted.	आर्थिक वर्ष २०२४-२५ मधील Q1 उपयोगिता प्रमाणपत्र आणि Q2 उपयोगिता प्रमाणपत्र तपासणी सविनय सादर येत आहे. तरी कृपया सादर आकक्षेप वगळण्यात यावा ही विनंती
5	Grant Reconciliation Statement	It was observed that there was a difference of Rs. 4,320/- between the grant reported by the unit and the amount reported by the PCMU for the Q2 (FY 2024-25). SN Period Grants Disbursed from PCMU (Rs.) Grants reported by DIU SANGLI (Rs.) Difference (Rs.) Whether GRS Prepared? 1 Q1: FY 2024-25 8,02,024 8,02,024 0 NA 2 Q2: FY 2024-25 9,89,308 9,84,988 4,320 NO	आर्थिक वर्ष २०२४-२५ मध्ये तपासणी केली असता ४,३२०/- रुपयांचा फरक आढळून आलेला येत नाही. तरी कृपया सादर आकक्षेप वगळण्यात यावा ही विनंती.


Nodal Officer,
DIU SMART, Sangli.

Form GST PMT -06 Payment Challan
(See Rule 87(2))
Challan for deposit of goods and services tax

CPIN: 24092700706100 Challan Generated on : 24/09/2024 15:57:34 Expiry Date : 09/10/2024

Details of Taxpayer

GSTIN: 27KLPS15154G1D6 E-mail Id: rXXXXXXXXXX@XXXXXXXXom Mobile No.: 9XXXXX2332
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						
		Tax	Interest	Penalty	Fee	Others	Total	
Government Of India	CGST(0005)	1485	-	-	-	-	1485	
	IGST(0008)	-	-	-	-	-	-	
	CESS(0009)	-	-	-	-	-	-	
	Sub-Total	1485	0	0	0	0	1485	
Maharashtra	SGST(0006)	1485	-	-	-	-	1485	
Total Amount								2970
Total Amount (in words)								Rupees Two Thousand Nine hundred Seventy 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)	24092700706100
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	RBIS0GSTPMT
Amount	2970

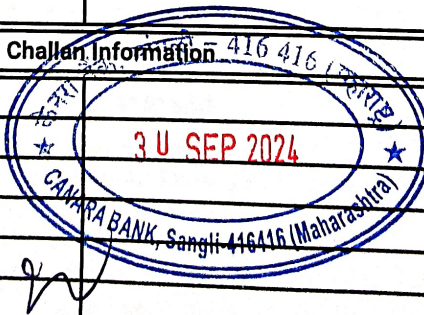
Note: Charges to be separately paid by the person making payment.

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 TAXMandate Form for making GST Payment through NEFT/ RTGS Mode
(See Rule —)

(Valid Till Date : 09/10/2024)

I hereby authorize CANARA BANK to remit an Amount of Rs2970 (Rupees in words)Rupees Two Thousand Nine hundred Seventy 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)	24092700706100
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11-digit)	RBIS0GSPMT
Amount	2970

(.....*Atmaha*.....)

Project Director signature
ATMA, SANGLI

Date:

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 GST PMT -06 Payment Challan
(See Rule 87(2))
Challan for deposit of goods and services tax

CPIN: 24092700706154

Challan Generated on : 24/09/2024 15:59:36

Expiry Date : 09/10/2024

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					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	1326	-	-	-	-	1326
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	1326	0	0	0	0	1326
Maharashtra	SGST(0006)	1327	-	-	-	-	1327
Total Amount		2653					
Total Amount (in words)		Rupees Two Thousand Six hundred Fifty-Three 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)	24092700706154
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	RBIS0GSPMT
Amount	2653

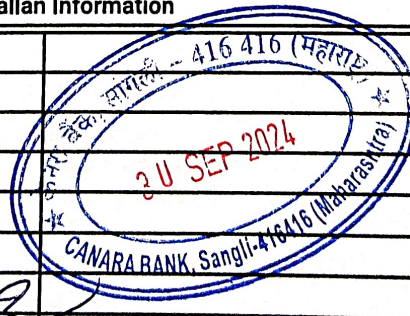
Note: Charges to be separately paid by the person making payment.

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 TAXMandate Form for making GST Payment through NEFT/ RTGS Mode
(See Rule —)

(Valid Till Date : 09/10/2024)

I hereby authorize CANARA BANK to remit an Amount of Rs2653 (Rupees In words)Rupees Two Thousand Six hundred Fifty-Three Only through NEFT RTGS as per details given below :

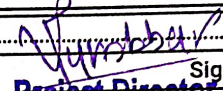
Cheque Debit my/our Account

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)	24092700706154
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11-digit)	RBIS0GSTPMT
Amount	2653

(..........)

Signature

**Project Director,
ATMA, SANGLI**

Date:

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	July

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	AA270724426013H
2(d). Date of ARN	08/08/2024

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	2,65,148.00	0.00	2,612.00	2,612.00

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	2,612.00	2,612.00	0.00	0.00	0.00	0.00
State/UT Tax	2,612.00	2,612.00	0.00	0.00	0.00	0.00

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

Debit entry date. 08-08-2024

Debit entry no. DC2708240059040

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,612.00	0.00	0.00
State/UT Tax (₹)	2,612.00	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 the authorized signatory
Pr. [Signature]

Date: 08/08/2024

Designation: [Signature] JS
Project Director

FINAL

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	August

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	AA2708244213572
2(d). Date of ARN	09/09/2024

3. Details of the tax deducted at source

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

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	-	-	-
Central Tax	0.00	-	0.00	-	0.00	-
State/UT Tax	0.00	-	0.00	-	0.00	-

Verification

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

Date: 09/09/2024

Name of authorized signatory
Prakash Suryawanshi

Designation /Status
Project Director

FINAL

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	September

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	AA270924815220D
2(d). Date of ARN	10/10/2024

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	2,81,159.00	0.00	2,811.00	2,811.00

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	2,811.00	2,811.00	0.00	0.00	0.00	0.00
State/UT Tax	2,811.00	2,811.00	0.00	0.00	0.00	0.00

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

Debit entry date. 10-10-2024

Debit entry no. DC2710240059681

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,811.00	0.00	0.00
State/UT Tax (₹)	2,811.00	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 the authorized signatory
Pr. ... wawa'

Date: 10/10/2024

Designation: ... us
Project Director

FINAL