

**REPLY OF INTERNAL AUDIT OBJECTION FOR THE PERIOD FROM 1<sup>st</sup> Jan. 2020 TO 31<sup>st</sup> Aug. 2021 OF THE SUB-DIVISIONAL MAGISTRATE DHARMANAGAR, NORTH TRIPUA**

<b>Sl. No.</b>	<b>Para No.</b>	<b>Objection of Audit</b>	<b>Action Taken</b>	<b>Remarks</b>
1	1	Excess payment made to the supplier amounting to Rs.10.30 lakh.	<p>It is mentioned in the para that based on audit requisition no.4 dtd 14/09/21, this office has submitted empty bags of soya chunks to the audit party. This is totally false. Because as per prescribed quantity all foodstuffs has taken in a small carry bag separately for distribution to the beneficiaries and for convenience of distribution and to protect these foodstuffs from heavy rain fall during transportation from store room to various ration shops, these small carry bags are placed in large empty gunny bags of Soya chunks and Masuri dal. All empty big sized gunny bags were utilized for this purpose. Resulting of which this office could not produce empty gunny bags during audit period. In this respect a statement duly signed by the then SDM, Dharmanagar had already been submitted to audit stating that there is no empty gunny bag in our store.</p> <p>As per request of audit we have attached herewith the certified copy of invoice of supplied soya chunks and we have also checked the website of GST and found the MARKFED did not generate E-way bill against the delivery of food grains. So this office is unable to send the E-way bill. Hence, this para may kindly be dropped.</p>	
2	2	Non-observation of guideline caused excess payment of Rs.20.54 lakh.	<p>Payment has been made on the basis of day wise open local market price published by Food department Govt. of Tripura as mentioned in the rule 4a(ii) of Tripura Co-op development incentive scheme 2015. But audit team has calculated excess payment on the basis of monthly average market price of North east zone shown in NAFSA web site. Day wise open local market price of State Govt. Food department shall be higher than monthly average market price of North East Zone shown in NAFSA web site.</p> <p>Hence considering this situation earnestly requested to drop this para.</p>	
3	3	Amount drawn through Fully vouched contingent bills lying unspent to the extent of Rs.30.29 lakh.	<p>The entire amount has already been incurred expenditure and there is no unspent balance.</p> <p>Therefore, this audit para may kindly be dropped.</p>	

Sl. No.	Para No.	Objection of Audit	Action Taken	Remarks
4	4	Non-collection of Utilization Certificates amounting to Rs.163 lakh from different line department offices against BEUP Scheme.	Total UC of Rs.1.63 cr. has been received from the concern line departments and there is no pending UCs with line departments. Hence, this para may kindly be dropped.	
5	5	Un-realized market stall rent amounting to Rs.3.00 lakh-observation thereof.	Out of total unrealized market stall rent of Rs.3,00,000/- (Rupees Three Lakh) Only full outstanding amount has collected. Hence, this para may kindly be dropped.	
6	6	Un-realized license fee to the tune of Rs.8595/-observation thereon.	Outstanding license fees amounting to Rs.8,595/-(Rupees Eight thousand ninety five) only has been collected and there is no dues to be collected. Hence, para may kindly be dropped.	
7	7	Non-deduction of P.Tax to the tune of Rs.7950/-	A letter has been issued to deposit the amount. Information will be sent after collection of the said amount.	

Sub-Divisional Magistrate  
Dharmanagar, North  
Tripura

**TAX INVOICE**  
**TRIPURA MARKFED LTD**

BADARGHAT, AGARTALA, WEST TRIPURA, PIN ; 799003  
Phone No. : 0381-2375017 , Email : tripuramarkfed.ltd@gmail.com  
GSTIN No. : 16AAAJT1709P1ZQ, State Code-Name : 16 - TRIPURA

**Details of Billed To**

Invoice No. : **INV/21-22/000328** Invoice Date : **12-Jun-2021**  
Buyer's Name : SUB DIVISIONAL MAGISTRATE, DHARMANAGAR  
Buyer's Address : DHARMANAGAR, NORTH TRIPURA  
Buyer's GSTIN No. :  
Order Ref. No. : **F.1(3)/SDM/DMN/GL/SDRF/2021-22/587** DT. 2/06/2021

Sl No.	Name Of Product	HSN Code	Qty.	Rate	Taxable Amt.	SGST		CGST		Total Amt.
						Rate %	Amt.	Rate %	Amt.	
1	SOYABEAN	21061000	1000 - KG	148 21	148210.00	6.00	8892.60	6.00	8892.60	165995.20
<b>Total :</b>					148210.00		8892.60		8892.60	165995.20

Our Bank Details	Service Charge Details	Bill Details
Bank Name : TRIPURA GRAMIN BANK	Add: S/C 5% on Basic : 0.00	Total Amt. Before Tax : 148210.00
Branch Name : Badarghat	Add: SGST 9% : 0.00	Total SGST Amt. : 8892.60
A/c No 8017211500400	Add: CGST 9% : 0.00	Total CGST Amt. : 8892.60
IFSC No PUNB0RRBTGB	Total GST 18% : 0.00	Total GST Amt. : 17785.20
Treasury Code. : 168177	Total Amt. After Tax : 0.00	Total Amt. After Tax : 165995.20
Challan No. : 3404	<b>Invoice Total Amount Including Service Charge :: 165995.00</b>	
Challan Date : 11/06/2021	<b>In Words :: Rupees One Lakh Sixty Five Thousand Nine Hundred Ninety Five And No Paise</b>	

For, TRIPURA MARKFED LTD  
*(Signature)*  
Managing Director  
Tripura Markfed  
Authorized Signatory



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**TRIPURA MARKFED LTD**

BADARGHAT, AGARTALA, WEST TRIPURA, PIN : 799003  
Phone No. : 0381-2375017, Email : tripuramarkfed.ltd@gmail.com  
GSTIN No. : 16AAAJ11709P1ZQ, State Code Name : 16 - TRIPURA

Invoice No. : **INV/21-22/000313**

Invoice Date : **11-Jun-2021**

**Details of Billed To**

Buyer's Name : SUB DIVISIONAL MAGISTRATE, DHARMANAGAR  
Buyer's Address : DHARMANAGAR, NORTH TRIPURA  
Buyer's GSTIN No. :  
Order Ref. No. : F.1(3)/SDM/DMN/GI/SDIR/2021-22/507

DT. 2/06/2021

SI No.	Name Of Product	HSN Code	Qty.	Rate	Taxable Amt.	SGST		CGST		Total Amt.
						Rate %	Amt.	Rate %	Amt.	
1	HAJDI	09103030	2500 - KG.	182.85	457125.00	2.50	11428.13	2.50	11428.13	479981.26
2	JEERA	09093200	1000 - KG	400.00	400000.00	2.50	10000.00	2.50	10000.00	420000.00
3	MUSTARD OIL ENGINE	15149120	10000 - LTR.	177.14	1771400.00	2.50	44285.00	2.50	44285.00	1859970.00
4	SOYABEAN	21061000	1000 - KG.	148.21	148210.00	6.00	8892.60	6.00	8892.60	165995.20
5	HAND BAG	39239090	12000 - PCS	12.71	152520.00	9.00	13726.80	9.00	13726.80	179973.60

**Total :** 2929255.00      88332.53      88332.53      3105920.06

Our Bank Details		Service Charge Details		Bill Details	
Bank Name	TRIPURA GRAMIN BANK	Add: S/C 5% on Basic :	0.00	Total Amt. Before Tax :	2929255.00
Branch Name	Badarghat	Add: SGST 9% :	0.00	Total SGST Amt. :	88332.53
A/c No	8017211500400	Add: CGST 9% :	0.00	Total CGST Amt. :	88332.53
IFSC No	PUNB0RRBTGB	Total GST 18% :	0.00	Total GST Amt. :	176665.06
Treasury Code :	168177	Total Amt. After Tax :	0.00	Total Amt. After Tax :	3105920.06
Challan No. :	3402	<b>Invoice Total Amount Including Service Charge :: 3105920.00</b>			
Challan Date :	10/06/2021	<b>In Words :: Rupees Thirty One Lakh Five Thousand Nine Hundred Twenty And No Paise</b>			

For, TRIPURA MARKFED LTD  
**Managing Director**  
**Authorized Signatory**  
Badarghat

This is to certify that the  
above mentioned particulars  
are received in good condition

*[Signature]*  
15/06/2017  
Store Keeper

Confidential  
*[Signature]*

*[Signature]*  
15/06/2017  
Mr. P. K. ...

Under signed  
15/06/2017  
Officer in charge, ...

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**TRIPURA MARKFED LTD**

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GSTIN No. : 16AAAJT1709P1ZQ, State Code-Name : 16 - TRIPURA

**Details of Billed To**

Invoice Date : **11-Jun-2021**

Invoice No. : **INV/21-22/000319**

Buyer's Name : SUB DIVISIONAL MAGISTRATE, DHARMANAGAR  
Buyer's Address : DHARMANAGAR, NORTH TRIPURA

Buyer's GSTIN No. :  
Order Ref. No. : **F.1(3)/SDM/DMN/GL/SDRF/2021-22/587**

DT. 2/06/2021

SI No.	Name Of Product	HSN Code	Qty.	Rate	Taxable Amt.	SGST		CGST		Total Amt.
						Rate %	Amt.	Rate %	Amt.	
1	SOYABEAN	21061000	3000 - KG	148 21	444630 00	6 00	26677 80	6.00	26677 80	497985.60
<b>Total :</b>					444630.00		26677.80		26677.80	497985

Our Bank Details	Service Charge Details	Bill Details
Bank Name : TRIPURA GRAMIN BANK Branch Name : Badarghat A/c No : 8017211500400 IFSC No : PUNB0RRBTGB	Add: S/C 5% on Basic : 0.00 Add: SGST 9% : 0.00 Add: CGST 9% : 0.00 Total GST 18% : 0.00 Total Amt. After Tax : 0.00	Total Amt. Before Tax : 444630.00 Total SGST Amt. : 26677.80 Total CGST Amt. : 26677.80 Total GST Amt. : 53355.40 Total Amt. After Tax : 497985.20
Treasury Code. : 168177	<b>Invoice Total Amount Including Service Charge :: 497986.00</b>	
Challan No. : 3403 Challan Date : 10/06/2021	<b>In Words :: Rupees Four Lakh Ninety Seven Thousand Nine Hundred Eighty Six And No Paise</b>	

For TRIPURA MARKFED L  
Managing Director  
Tripura Markfed  
Badarghat  
**Authorized Signat**

Received 10 certified / Aak  
Sejahn in 150 bags  
in good condition.  
15/10/2021  
stone keeper.

Combriged

15/10/21

Officer in charge - Distribution

Combriged

~~15/10/21~~  
15/10/21

Combriged

15/10/21  
Officer in charge - Pickup team

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**TRIPURA MARKFED LTD**

BADARGHAT, AGARTALA, WEST TRIPURA, PIN ; 799003  
Phone No. : 0381-2375017 , Email : tripuramarkfed.ltd@gmail.com  
GSTIN No. : 16AAAJT1709P1ZQ, State Code-Name : 16 - TRIPURA

**Details of Billed To**

Invoice No. : **INV/21-22/000649** Invoice Date : **05-Jul-2021**  
Buyer's Name : SUB DIVISIONAL MAGISTRATE, DHARMANAGAR  
Buyer's Address : DHARMANAGAR, NORTH TRIPURA  
Buyer's GSTIN No. :  
Order Ref. No. : **F.1(3)/SDM/DMN/GL/SDRF/2021-22/587, 674-77** DT. 2/06/2021, DT. 10/06/2021

SI No.	Name Of Product	HSN Code	Qty.	Rate	Taxable Amt.	SGST		CGST		Total Amt.
						Rate %	Amt.	Rate %	Amt.	
1	MUSTARD OIL ENGINE	15149120	1359 - LTR.	177.14	240733.26	2.50	6018.33	2.50	6018.33	252769.92
2	SOYABEAN	21061000	9.50 - KG.	148.21	1408.00	6.00	84.48	6.00	84.48	1576.96
3	HALDI	09103030	50 - KG.	182.85	9142.50	2.50	228.56	2.50	228.56	9599.62
4	JEERA	09093200	0.90 - KG	400.00	360.00	2.50	9.00	2.50	9.00	378.00

**Total :** Taxable Amt. 251643.76 SGST Amt. 6340.37 CGST Amt. 6340.37 Total Amt. 264324.50

Our Bank Details	Service Charge Details	Bill Details
Bank Name : TRIPURA GRAMIN BANK Branch Name : Badarghat	Add: S/C 5% on Basic : 0.00	Total Amt. Before Tax : 251643.76
A/c No 8017211500400	Add: SGST 9% : 0.00	Total SGST Amt. : 6340.37
IFSC No PUNB0RRBTGB	Add: CGST 9% : 0.00	Total CGST Amt. : 6340.37
Treasury Code. : 168177	Total GST 18% : 0.00	Total GST Amt. : 12680.74
Challan No. : 3422	Total Amt. After Tax : 0.00	Total Amt. After Tax : 264324.50
Challan Date : 2/07/2021	<b>Invoice Total Amount Including Service Charge :: 264325.00</b>	
	<b>In Words :: Rupees Two Lakh Sixty Four Thousand Three Hundred Twenty Five And No Paise</b>	

For, TRIPURA MARKFED LTD

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LCair  
c3/c3ps  
store keeper

Compassioned

~~13/02/22~~  
13/02/22

and

A piz/piz  
SCM, Khairnagar.  
officer in-charge, Kutchi kanti

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GSTIN No. : 16AAAJT1709P1ZQ, State Code-Name : 16 - TRIPURA

**Details of Billed To**

Invoice Date : **16-Jun-2021**

Invoice No. : **INV/21-22/000377**  
Buyer's Name : SUB DIVISIONAL MAGISTRATE, DHARMANAGAR  
Buyer's Address : DHARMANAGAR, NORTH TRIPURA  
Buyer's GSTIN No. :  
Order Ref. No. : **F.1(3)/SDM/DMN/GL/SDRF/2021-22/587** DT. 2/06/2021

SI No.	Name Of Product	HSN Code	Qty.	Rate	Taxable Amt.	SGST		CGST		Total Amt.
						Rate %	Amt.	Rate %	Amt.	
1	SOYABEAN	21061000	13400 - KG.	148.21	1986014.00	6.00	119160.84	6.00	119160.84	2224335.68
<b>Total :</b>					1986014.00		119160.84		119160.84	2224335.68

<b>Our Bank Details</b>	<b>Service Charge Details</b>	<b>Bill Details</b>
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Bank Name : TRIPURA GRAMIN BANK Branch Name : Badarghat	Add: S/C 5% on Basic : 0.00 Add: SGST 9% : 0.00 Add: CGST 9% : 0.00 Total GST 18% : 0.00 Total Amt. After Tax : 0.00	Total Amt. Before Tax : 1986014.00 Total SGST Amt. : 119160.84 Total CGST Amt. : 119160.84 Total GST Amt. : 238321.68 Total Amt. After Tax : 2224335.68
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Treasury Code. : 168177 **Invoice Total Amount Including Service Charge :: 2224336.00**

Challan No. : 3405  
Challan Date : 15/06/2021 **In Words :: Rupees Twenty Two Lakh Twenty Four Thousand Three Hundred Thirty Six And No Paise**

For, TRIPURA MARKFED LTD  
*[Signature]*  
Managing Director  
Authorized Signatory

This is a copy of the  
to whom the...  
are accounted for...

~~15/06/21~~  
Stone keeper

✓ Confession

~~15/06/21~~  
22/06/21

12/06/21

at