

# **Vendor GST Due Diligence – Pre Payment Compliance Check (Rule 37A)**

Internal Control Record | Sample for CA and Auditor Review

## **Record 1 – High Risk Vendor**

Vendor Name	HOTEL GEETHAM
GSTIN	33XXXXXXXXXX
Entity Type	Proprietorship
Invoice Amount	INR 4,80,000
GSTIN Status	Cancelled suo moto (Effective from 01-01-2018)
GSTR-3B Status	Not applicable due to GSTIN cancellation
Checked On	05-02-2026 10:42 AM
Payment Recommendation	<b>HOLD PAYMENT – ITC not eligible</b>

## **Record 2 – Low Risk Vendor**

Vendor Name	GEETHAM HOSPITALITY PRIVATE LIMITED
GSTIN	33YYYYYYYYYY
Entity Type	Private Limited Company
Invoice Amount	INR 9,25,000
GSTIN Status	Active – Regular Taxpayer
GSTR-3B Status	Filed for all periods reviewed
Checked On	05-02-2026 11:05 AM
Payment Recommendation	<b>RELEASE PAYMENT</b>

*Disclaimer: This record is generated using publicly available GST data as on the date of verification.  
This document is an internal control and decision support record and does not constitute legal or tax advice.*