

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



To,
The Secretary,
West Bengal Real Estate Regulatory Authority (WBRERA),
Calcutta Greens Commercial Complex,
1st Floor, 1050/2, Survey Park,
Kolkata - 700075.

This is to certify that we have verified the books of accounts, bank statements, and relevant financial records of Ms. Puja Singh, an individual operating under the PAN: [AXZPS1508D], residing at Vivekananda Pally, Baramohan Singh Jote, Kadamtala S.O (Darjiling), Ranidanga, Darjeeling, 32-West Bengal, 91-India, 734011.

Based on our verification, we hereby confirm and certify the following:

During the Financial Years 2023-24 and 2024-25, the total turnover/gross receipts and the total net taxable income of Ms. Puja Singh were below the statutory threshold limit mandatory for filing Income Tax Returns under Section 139(1) of the Income Tax Act, 1961.

Consequently, the assessee was under no legal obligation to file, and has not filed, her Income Tax Returns for the two preceding financial years mentioned above.

This certificate is being issued at the specific request of the applicant, Ms. Puja Singh, for submission as supporting documentation to the West Bengal Real Estate Regulatory Authority (WBRERA) for registration purposes.

Place: Siliguri, West-Bengal
Date – 23/06/2026
UDIN – 26300415FLFMTE2794
Phone No – 9641041754
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For Hemant D Agarwal & Associates
Chartered Accountant
FRN – 327484E
Hemant D Agarwal & Associates
Hemant Agarwal
Partner
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Partner
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