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To,
The Income Tax Officer,
[Income Tax Department Address]
[City, State, PIN Code]

Subject: **Certificate Regarding Non-Filing of Income Tax Return for Assessment Year 2022-23**

I, VISHAL KUMAR SHAW, a Chartered Accountant (Registration No.333288E) of VK SHAW & CO., hereby certify that I have examined the financial records and income details of **DEBABRATA SARKAR**, residing at **pallybarta road, taltala bongaon-743235** holding PAN of BVRPS6649Q for the Assessment Year **2022-23**.

As per my examination, the reasons for **non-filing of Income Tax Return (ITR)** are as follows:

1. Income Below the Taxable Limit:

The total income of **DEBABRATA SARKAR** for the assessment year **2022-23** was **₹2,40,000/-**, which was below the taxable limit prescribed under the Income Tax Act, 1961. Therefore, there was no requirement for filing an ITR.

I hereby confirm that the information provided above is based on the financial records available with me and is true to the best of my knowledge and belief.

Thank you.

For and on behalf of
V K SHAW & CO.
FRN-333288E
Chartered Accountants



Vishal Shaw

CA. Vishal Kumar Shaw
(Proprietor)
Membership No. - 311716
UDIN:24311716BKANBM6362
Date-26/12/2024