

**R K KHATRI & ASSOCIATES**  
**Chartered Accountants**

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TO WHOM IT MAY CONCERN

Certificate

I, RAKESH KUMAR KHATRI, Chartered Accountant Proprietor of R K KHATRI & ASSOCIATES (Firm Registration No.332025E), hereby certify that I have examined the financial records and income details of **BANI DUTTA**, residing at Amla Para Banagram, North 24 Parganas, Bongaon-743235, WB holding PAN - **AHKPD2223R** for the Assessment Year 2023-24.

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 **BANI DUTTA** for the Assessment Year 2023-24 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 & other details regarding income provided to me and is true & correct to the best of my knowledge and belief.

For, R K Khatri & Associates  
Chartered Accountants  
FRN - 332025E



  
**Rakesh Kumar Khatri**  
Proprietor  
Membership No. - 309866  
UDIN: 25309866BBIHJT5774

Date: 27<sup>th</sup> March, 2025  
Place: Kolkata



# The Institute of Chartered Accountants of India

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