



**B. N. MUKHERJEE & CO**  
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**CA. SAMAR KANTI BHATTA**  
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Resi :- Vill. & P.O. - Palashi,  
City - Kanchrapara,  
Dist. - North 24 Pgs., Pin - 743145.

*dt: - 16.11.2025*

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that **'M/S. JOYANTA BUILDERS', PROPRIETOR JOY KUMAR ROY having PAN AKHPR2659F.**

The said Joy Kumar Roy has filed income tax return for the AY 23-24, 24-25, 25-26.

The Turnover of the said 3 Assessment years did not cross the threshold limit which attracts Tax Audit as the Business income is nil. Therefore the question of audit of the said Firm/Individual does not arise.

This certificate is issued based on the documents, records and explanations provided by the Firm and are subject to the inherent limitations of such verification. This does not constitute an audit or detailed verification of the sources of funds or ownership documents.

*UDIN-25304263BMKOPM6756*

*H.N-304263*  
  
*Samar Kanti Bhatta*