



To Whom It May Concern,

I have examined the relevant books of accounts, records, and other necessary details of **Mr. Nirma Kanti Dey**, bearing **PAN: AJAPD8691H**, for the Assessment year 2025-26 relating to Financial Year 2024-25.

Based on the information and explanations provided, I hereby certify that the income of the above-mentioned assessee is as follows:

- **Income from House Property:** ₹3,47,422/-
- **Income from Other Sources:** ₹10,82,353/-

Total Income: ₹14,29,775/-

I further certify that the aforesaid income **does not include any income from business or profession**. Accordingly, the provisions relating to **tax audit under any section of the Income-tax Act, 1961** are **not applicable** in this case.

This certificate is issued at the request of the assessee for necessary compliance and record purposes.

D.BASU & ASSOCIATES
CHARTERED ACCOUNTANTS

Debasish Basu

DEBASISH BASU
PROPRIETOR
M. No-056495
FRNo-326557E



UDIN: **26056495VPTDKB6217**

Place: Kol- 700109

Date: 08/04/2026