



Siddhi Vinayak

Smart Construction & Development

101, G. T. Road Tinkoni

P.O. & P.S. & Dist. - Purba Burdwan-71310

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To:

The Hon'ble Authority

West Bengal Real Estate Regulatory Authority

1st Floor, Calcutta Greens Commercial Complex,

1050/2, Survey Park, Kolkata - 700 075

Subject: Clarification regarding submission of GST Registration Certificate in connection with Agent Registration

Respected Sir,

With due respect, I, Sri Sadananda Das, would like to submit the following clarification in response to the observation raised by the Hon'ble Authority regarding the submission of the GST Registration Certificate in connection with my Agent Registration Application.

My annual turnover is less than 20,00,000 (Rupees Twenty Lakh). Therefore, as per the provisions of the Goods and Services Tax (GST) Act, obtaining GST registration is not mandatory for me.

In support of this, I have already submitted a Certificate issued by a Chartered Accountant and an Affidavit declaring the same (Copy Enclosed).

However, I undertake and assure the Hon'ble Authority that I shall promptly submit the GST Registration Certificate as and when the same is obtained by me in the future.

In view of the above, I kindly request the Authority to consider my explanation and approve my Agent Registration application accordingly.

Thanking you,

Enclosure:1. CA Certificate declaring the Annual Income.

2. An Affidavit i.c.w. GST registration

Siddhivinayak Smartcon
Yours faithfully

Sadananda Das
Partner

SIDDHIVINAYAK SMARTCON



Saibal Ghosh
CHARTERED ACCOUNTANT

22, Fern Road
Ballygunge
Kolkata – 700019

TO WHOMSOEVER IT MAY CONCERN

This is to certify that “SIDDHIVINAYAK SMARTCON” (PAN: AEJFS9361R) partnership firm office at 101,G.T. Road Tinkonia,P.O.& P.S.& DIST-Purba Bardhaman Pin:-713101, have an annual turnover of less than 20,00,000 (Rupees Twenty Lakhs only) during the relevant financial year as per the records and information produced before us. Accordingly, GST Registration is not mandatory at this stage as per **Section 22 of the Central Goods and Services Tax Act, 2017.**

This certificate is issued on the specific request of “SIDDHIVINAYAK SMARTCON” for submission to the concerned authority for their information and record.

Place: Kolkata

Date: 04.02.2026



**For Saibal Ghosh
Chartered Accountant**

Saibal Ghosh

**S. Ghosh ACA
M.No. - 055319**

UDIN - 25055319BMOAZP7784

Serial No. 450

04 FEB 2026



পশ্চিমবঙ্গ পশ্চিম বঙ্গাল WEST BENGAL



10AC 753062

Signed in my presence
& Identified by me
Advocate

AFFIDAVIT CUM DECLARATION

I, **SRI SADANANDA DAS** partner of the **SIDDHIVINAYAK SMARTCON**, (PAN: AEJFS9361R), office at 101, G.T. ROAD TIKONIA, P.O. & P.S. & DIST.- PURBA BARDHAMAN, PIN: - 713101, do hereby solemnly affirm and declare as follows:

1. That we are the applicant for registration of RERA certificate under the provisions of the *Real Estate (Regulation and Development) Act, 2016* with the West Bengal Real Estate Regulatory Authority (WBRERA).
2. That as per **Rule 11(2)(b)(iv)** of the *West Bengal Real Estate (Regulation and Development) Rules, 2021*, a copy of the GST registration certificate, if any, is to be furnished by a Real Estate Agent at the time of application.

ashis 4.2.26

ASHIS KR. CHOWDHURY
Notary, Govt of W. Bengal
Regd. No-3/1998
Chandhari Road, Budamdeb
Purba Bardhaman

04 FEB 2026

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ক্রমিক নং..... তারিখ..... 30 OCT 2025

কোতা. Sri Sadananda Das

সাক্ষি. Tinkonia, Burdwan, Purba Bardhaman

স্ট্যাম্পের মূল্য..... 10/-

বর্তমান ট্রেজারী ১নং স্ট্যাম্প খরিদ তারিখ..... 30 OCT 2025

স্ট্যাম্প ডেপুটি-সঞ্জয় আচার্য

সংখ্যা জরুরি আদেশ (বর্তমান)

সিটিসি নং-১/২০০৪-০৫

Addressed and paid at Burdwan



AFIDAVIT CUM DECLARATION

I, SRI SADANANDA DAS partner of the SIDDHIVINAYAK ESTATE... do hereby solemnly affirm and declare as follows:

That we are the applicant for registration of RERA certificate under the provisions of the Real Estate (Regulation and Development) Act, 2016 with the West Bengal Real Estate Regulatory Authority (WBRERA).

That as per Rule 11(2)(b)(iv) of the West Bengal Real Estate (Regulation and Development) Rules, 2016 a copy of the RERA certificate, if any, is to be furnished by a Real Estate Agent at the time of application.

১. প্রকল্পের নাম
২. প্রকল্পের স্থান
৩. প্রকল্পের বিবরণ

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3. That as per **Section 22 of the Central Goods and Services Tax Act, 2017**, an individual is liable to obtain Goods and Services Tax (GST) registration only if his aggregate annual turnover exceeds ₹20,00,000 (Rupees Twenty Lakhs) in a financial year (₹10,00,000 in case of Special Category States, and ₹40,00,000 in respect of supply of goods as separately notified).
4. That our aggregate annual turnover as on date does not exceed the prescribed threshold limit under the GST law, and accordingly, we have **not obtained any GST registration** as on the date of this declaration.
5. That we hereby undertake that in the event our aggregate turnover crosses the prescribed threshold limit or GST registration otherwise becomes applicable to us under law, **we shall promptly obtain GST Registration and immediately intimate and submit a copy of the GST Registration Certificate to the West Bengal Real Estate Regulatory Authority.**
6. That the statements made here in above are true to the best of my knowledge and belief, and nothing material has been concealed therefrom.

7. That in the event of any contradiction or discrepancy arising in the future with regard to the aforesaid statements, we, the deponent, shall be **solely and fully responsible for the same.**



Siddhivinayak Smartcon

Deponent *Sadananda Das*
Partner

IDENTIFICATION & VERIFICATION

Signed in my presence
& Identified by me

We, the above-named deponent, do hereby verify that the contents of this affidavit are true and correct to the best of my knowledge, belief, and information, and that no part of it is false and nothing material has been concealed therein.

Verified by me at Wednesday on this 4th day of February 2026.

Siddhivinayak Smartcon

Deponent *Sadananda Das*
Partner

SOLEMNLY AFFIRMED & DECLARED
BEFORE ME ON IDENTIFICATION

Ashis Kr. Chowdhury
Notary, Govt of West Bengal
Purba Bardhaman
Regd. No -03/1998

Signed in my presence
& Identified by me

Sk. Md. Samuilulah
Advocate

Sk. Md. Samuilulah
B.A. LL.B Advocate
En No -WB/794/2010

04/02/26

04 FEB 2026