



Mahendra Mundhra

CHARTERED ACCOUNTANT

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TO WHOMSOEVER IT MAY CONCERN

This is to certify that **M/s SRISHTI ENTERPRISE**, having PAN-ABHFS9725L, and address at 30C, RAMA NATH DAS ROAD, Kolkata-700 031 West Bengal, has been examined based on the books of accounts, records, and information provided.

No Tax Audit Applicability (Income Tax)

Based on the financial records for the Financial Year **FY Year-2022-2023, 2023-2024 and 2024-25**, it is certified that the total turnover/gross receipts of the above-mentioned entity are, **13,42,380/-, 21,45,745/- and 24,12,288/-**, which is **below the threshold limit prescribed under Section 44AB of the Income Tax Act, 1961.**

Accordingly, **Tax Audit is not applicable** for the above mentioned financial year.

No GST Registration Liability

Further, it is certified that the aggregate turnover of the entity during the Financial Year **FY-2022-2023, 2023-2024 and 2024-2025, 13,42,380/-, 21,45,745 and 24,12,288/-**, which are **below the threshold limit prescribed for registration under the Central Goods and Services Tax Act, 2017.**

Therefore, the entity is **not liable to obtain GST registration** for above mentioned financial year.

This certificate is issued based on the information, explanations, and records produced before us and is subject to verification.

For MAHENDRA MUNDHRA

Mahendra Mundhra



Chartered Accountant

(Signature)

Mem No—067754

Date- 26-03-2026

Place-Kolkata

UDIN: - 26067754XISTKA1999