



**SASP & ASSOCIATES**  
Chartered Accountants

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## TO WHOM IT MAY CONCERN

As per information produced us we would like to certify that Mr. UPENDRA SINGH PAN: BREPS2340K, having registered office at RC- 31/76, Bengal Ambuja City Centre, P.O- Durgapur, PS: Durgapur, District: Paschim Bardhaman, Pin-713216, West Bengal, India have filled Income,

Tax Return for the F.Y- 2022-2023 , F.Y-2023 -2024 & F.Y- 2024-2025.

Date. : 10/12/2025  
Place : Durgapur - 16

For SASP & ASSOCIATES  
FRN . 329355E

