



SMSL AND ASSOCIATES
Chartered Accountants

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TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr Dashu Saha, having **PAN-ALUPS1185M**, and address at 25, Baishnab Ghata, Patuli, Garia, Kolkata, West Bengal-700084 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 **2024-2025** it is certified that the total turnover/gross receipts of the above-mentioned entity is **Rs. 514914.07**, 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 **2024-2025** is **Rs. 514914.07**, 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 SMSL AND ASSOCIATES.

Chartered Accountants
FIRM REG. NO. -332460E

Suyash K Manna

(CA Suyash Kumar Manna)
(Partner)
[Membership No. 311406]
UDIN- 26311406IOCITL1518
Place - Kolkata,
Date- 08-07-2026





UDIN Details

UDIN	26311406IOCITL1518		
MRN/Name	311406 / SUYASH KUMAR MANNA		
Firm Registration No.	332460E - S M S L AND ASSOCIATES		
Document Type	Certificates and Other Reports		
Type of certificate	Others - CERTIFICATE FOR NO TAX AUDIT AND NO GST REGISTRATION APPLICABLE		
Date of Signing of Document	08-07-2026		
Created Date/Time	08-07-2026 14:05:47		
Status	Active		
Auditor's Opinion on Financial Statements			
Is Auditor's Opinion applicable to this audit report?	No		
Particulars : Figures/Values			
Particulars	Figures/Values	Denomination	Converted Value
1 . Financial Year 2024-2025 TURNOVER	514914.07	Actual	5,14,914.07
2 . SALES For Financial Year 2024-2025	514914.07	Actual	5,14,914.07
Document Description	CERTIFICATE FOR NO TAX AUDIT AND NO GST REGISTRATION APPLICABLE		
Remarks	Mr Dashu Saha		

