



# MCB Associates

Chartered Accountants

2/1C, Sevak Baidya Street (Gr. Floor)  
(Opposite Qudra1), Kolkata - 700029

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To  
The Chairperson  
West Bengal Real Estate Regulatory Authority  
Calcutta Greens Commercial Complex (1<sup>st</sup> floor)  
1050/2, Survey Park, Kolkata - 700075

This is to Certify that **S D Construction (Prop: SUBHAS DUTTA** having PAN: **ADSPD8699K**), a Proprietorship Firm, having its registered office at 3/8 BIJOYGARH, Jadavpur University S.O, Kolkata, Kolkata-700032 and the turnover of the Proprietorship Firm was under exempted limit of statutory tax audit and the Proprietorship Firm has filed his return of income as per presumptive scheme under section 44AD of the Income Tax Act 1961. The Balance Sheet as on 31st March 2024 is not required to be audited as per provisions of Income Tax Act, 1961.

For MCB Associates.  
Chartered Accountants  
Firm's Regn. No. - 322195E



(CA Sanatan Banik)  
Proprietor

Membership No - 055958

Udin: 24055958BKBMMI 4925.

Place: Kolkata

Date: 24-10-2024