

**ASTHA DEVELOPER****GSTIN : 19ABWFA8366Q1Z3**

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I.C. Road, Bahara,
Kolkata - 700 118

Ref No.

Date

Declaration of not Audit Applicable

We hereby declare that, as per the provisions of the Indian Partnership Act, 1932, there is no mandatory requirement for audit of accounts under the said Act. Further, as per Section 44AB of the Income Tax Act, 1961, audit of accounts is required only if the turnover exceeds ₹1 crore in case of business (or ₹10 crore where cash receipts and payments do not exceed 5% of total transactions).

We further confirm that the turnover of our firm during the financial year [F.Y 2021-22, 2022-23 & 2023-24] has not crossed the prescribed audit limit under the Income Tax Act. Therefore, audit is not applicable to our firm for the said year.

For ASTHA DEVELOPER

ASTHA DEVELOPER

Moham Akhmer
Partner

Date: 30/10/2025Place: Kalyan nagar.