



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

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TO WHOM IT MAY CONCERN

This is to certify that we have examined the books of account, records, and other relevant documents of **M/s Jupiter Constructions**, bearing **PAN: AASFJ8353P** and **GSTIN: 19AASFJ8353P1Z7**, having its registered office at **3087, Rajdanga Main Road, East Kolkata Township, Kolkata – 700107**, for the **financial year 2024–2025**, with reference to the provisions of **Section 44AA of the Income-tax Act, 1961**.

Based on our examination and on the information and explanations furnished to us, we hereby certify that:

1. During the aforesaid financial year, the assessee did not carry on any business or profession.
2. No income, receipts, or turnover accrued or were received during the said period.
3. Accordingly, the total turnover / gross receipts for the financial year 2024–2025 is **NIL (₹ 0.00/-)**.
4. In view of the absence of any business or professional activity and NIL turnover, the provisions relating to maintenance of books of account under **Section 44AA of the Income-tax Act, 1961** are **not applicable** for the said financial year.
5. Consequently, the provisions relating to tax audit under **Section 44AB of the Income-tax Act, 1961** are also **not applicable**.

This certificate is issued at the request of the assessee for whatever purpose it may serve.

Date: 09.01.2026

Place: Kolkata



For B. MUKHERJEE & CO.
CHARTERED ACCOUNTANTS
F.R. No. 302096E


B.K. SARKAR
PARTNER
(M. No. 071119)

UDIN: 26071119HZYXZJ6086