

B.N. Mukherjee & Co.

Chartered Accountants

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CA. Samar Kanti Bhatta

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Dist.: North 24 Pgs., Pin-743145

Date.....

TO WHOMSOEVER IT MAY CONCERN

This is to certify that "**SQUAR KEY REALTORS [PAN. AFWFS6625J]**", a Partnership firm, having its office at Holding No. 8, Aurobinda Nagar, Medinipur, PO-Midnapur HO, Dist-Paschim Midnapur, PIN-721101, West Bengal. The date of incorporation was 23.07.2021.

1. That as per **Section 22 of the Central Goods and Services Tax Act, 2017** an individual is liable to obtain Goods and Service Tax (GST) registration only if his aggregate annual Turnover exceeds INR 20,00,000/- (INR Twenty Lakhs) in a Financial year. (INR 10,00,000/- in case of Special Categories States, and INR 40,00,000/- in respect of Supply of Goods as separately notified.)
2. That the aggregate turnover as on date does not exceed the prescribed threshold limit under the GST Law, and accordingly they have **not obtained any GST Registration** as on the date of this declaration.

For B.N.MUKHERJEE & CO.

(Chartered Accountants)

FRN-302086E

Samar Kanti Bhatta

CA Samar Kanti Bhatta

M.No - 304263

Partner

UDIN - 26304263QCDWMS8064

Date : 22/07/2026

