

**To Whom It May Concern**

This is to certify that **M/s. AP CONSTRUCTION**, a partnership firm having **PAN [ACHFA6332Q]**, address **22 KALIBARI LANE DHAKURIA KALIBARI LANE KOLKATA 700031**, is a newly established firm and commenced its business from 25<sup>th</sup> day of October, 2024 (Two thousand twenty-four) operations during the Financial Year [2024-25], Assessment Year [2025-26].

Accordingly, the firm was not in existence / did not carry out any business activities during the previous financial year 2023-24, 2022-23, 2021-22, Therefore, the firm was not liable to file an Income Tax Return (ITR) for the Assessment Year [2024-25,2023-24,2022-23], as per the provisions of the Income Tax Act, 1961.

This certificate is issued based on the information, explanations, and documents provided by the partners and as per the records produced before us.

**For Neha Chaudhary & Associates**  
**Chartered Accountants**

*Neha Chy*

**Neha Chaudhary**  
**Proprietor**

**Mem No. 066227**

**FRNo.327596E**

**Date- 02-04-2026**

**Place: Kolkata**

**UDIN- 26066227ULPONI3279**

