## ALOKE CHATTERJI & CO.

17, North Road, Jadavpur, Kolkata - 700 032

## TO WHOMSOEVER IT MAY CONCERN

This is to declare and certify that the Mandatory provisions of Audit under Section 44AB of Income Tax Act, 1961 was not applicable on the Partnership firm M/s. DAS ASSOCIATE, (PAN – AAPFD4539E) for the A.Y. 2022-23 and that Statutory Audit has not been done as the mandatory provisions of audit were not applicable on the firm as per law as the firm did not not fall under the category of Mandatory Audit under Section 44AB of the Income Tax Act, hence Audit / ITR of the aforementioned firm has not been done as it was not mandatory under applicable laws for A.Y. 22-23



Characta Accountants

Memb. No. -053504

Place: Kolkata

Date: 12-12-2024