

Declaration

"Since the assessee, Mr. Sumit Kumar Shaw, Proprietor of Sumit Realtors, has opted to file his return of income under the presumptive taxation scheme as per Section 44AD of the Income Tax Act, he is not required to maintain books of accounts as prescribed under Sections 44AA and 44AB of the Act."

SUMIT REALTORS
Sumit Kumar Shaw
Authorised Signatory