

B.N. Mukherjee & Co.

Chartered Accountants

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CA. Samar Kanti Bhatta

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Resi: Vill+P.O.- Palashi, City - Kanchrapara

Dist.: North 24 Pgs., Pin-743145

Date.....

TO WHOMSOEVER IT MAY CONCERN

This is to certify that '**CALCUTTA DEVELOPERS**' [PAN. AASFC0881F] and the date of incorporation was 12/10/2022.

1. The Firm has filed any Income tax return for the Financial Year 2024-25 as of now. There was no Taxable turn over in the said Financial year. Hence, Tax audit is not applicable in this case.
2. The firm did not file any Income tax return for the Financial Year 2022-23 and 2023-24 as there was no Turnover in the said financial years. Therefore the question of audit of the Firm does not arise.
3. 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.)
4. 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.

This certificate is issued based on the documents, records and explanations provided by the Firm and are subject to the inherent limitations of such verification. This does not constitute an audit or detailed verification of the sources of funds or ownership documents.

Place:Kolkata

Date:08.08.2026

UDIN- 26304263LDFKLW8375

