

Sudip Kumar Dhar Co.

CHARTERED ACCOUNTANTS



Address: AB/3A, Garden Ujjaini, Joyenpur, Kolkata - 700151
Email: sudip_fca@yahoo.com

TO WHOM IT MAY CONCERN

I do hereby certify that **SOMNATH DUTTA** had not filed income tax return for the Assessment Year 2023-2024 as his income was less than Rs. 3,00,000/- (Rupees Three Lac) during the Financial Year 2022-2023, i.e., below the threshold limit for mandatory filing of Income Tax Return, as appearing from the records/bank statement of Mr. Somnath Dutta .

For SUDIP KUMAR DHAR & CO.
Firm Registration No. 326851E
Chartered Accountants



[Sudip Kumar Dhar]
Proprietor
Membership No. 067498

Date: 09/10/2025
Place: Kolkata

UDIN: 25067498 BMITDL8213