

# Sudip Kumar Dhar Co.

## CHARTERED ACCOUNTANTS



Address: AB/3A, Garden Ujjaini, Joyenpur, Kolkata - 700151  
Email: [sudip\\_fca@yahoo.com](mailto: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

A handwritten signature of Sudip Kumar Dhar.



[Sudip Kumar Dhar]  
Proprietor  
Membership No. 067498

Date: 09/10/2025

Place: Kolkata

UDIN: 25067498 BMITDL 8213