



# S L PRASAD & CO.

## Chartered Accountants

Kowgachi More, Shyamnagar, 24 Parganas (N) West Bengal, PIN 743127

Email: casohanji@gmail.com

### TO WHOMSOEVER IT MAY CONCERN

This is to certify that **“BINOY BALA, Prop. of Bala Construction having PAN AQQPBO940E.**

The said Binoy Bala has filed Income Tax Return for the FY 2022-23, 2023-24, 2024-25.

There was no Turnover in the said financial years, which attracts Tax Audit. Therefore the question of audit of the said person does not arise.

This is further certified that:

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.)

1. 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.

**FOR S L PRASAD & CO.  
CHARTERED ACCOUNTANTS  
FRN NO. 332736E**

**(CA, SOHAN LAL PRASAD)  
PROPRIETOR  
M.NO. 064828  
UDIN: 26064828KKBKHXX5689**



**DATE: 17.04.2026  
PLACE: SHYAMNAGAR**