

PCB CONSTRUCTION

145, Putiary Panchanantoal Road, Kolkata - 700041

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Ref. No. :-

Date :-

To
The Authority
WB RERA
Kolkata, West Bengal

Date. 28.07.2026

Subject: Clarification regarding non-submission of Audited Balance Sheet in respect of Application No. WBRERA/NPR-005558

Respected Sir/Madam,

This is for your kind information that, with reference to the last remarks issued against our RERA Application No. **WBRERA/NPR-005558**, your Hon'ble Authority observed that the audited balance sheet of our partnership firm had not been uploaded. Accordingly, we were directed to attend the hearing scheduled on **27.07.2026 at 2:00 PM**. However, unfortunately, the hearing process was subsequently withdrawn.

We would like to respectfully clarify that our partnership firm, **M/s PCB Construction (PAN: ABGFP0839B)**, had **no business turnover during the Assessment Year 2025-26**. Therefore, as per the applicable provisions of the Income Tax Act, the Income Tax Return for the said assessment year was filed **without an audit**, as an audit was not legally required.

In support of the above, we have enclosed a **written confirmation/certificate issued by our Chartered Accountant**, certifying that the firm was not liable for audit for the said assessment year due to the absence of turnover.

We, therefore, request your Hon'ble Authority to kindly consider the above clarification along with the enclosed Chartered Accountant's certificate and take the same on record. We shall be grateful if you kindly do the needful about our RERA approval and oblige.

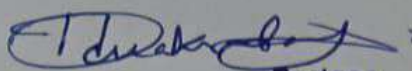
Thanking you.

Yours faithfully,

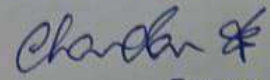
For M/s PCB Construction

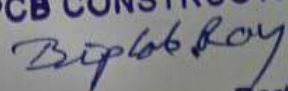
Authorized Signatory

PCB CONSTRUCTION


Partner

PCB CONSTRUCTION


Partner

PCB CONSTRUCTION

Partner



V K MISHRA & ASSOCIATES

Chartered Accountants

TO
PCB CONSTRUCTION
145, Putlary Panchanantoal Road
Kolkata, West Bengal - 700041

We have examined the records of M/s PCB Construction (PAN – ABGFP0839B) having its registered office at 145, Putlary Panchanantoal Road Kolkata, West Bengal - 700041. Based on the information / documents that were made available to us by, we hereby certify that:

1. The Income Tax Return of **M/s. PCB Construction** for the Assessment Year 2025-26 (Financial Year 2024-25) has been duly filed with the Income Tax Department.
2. During the Financial Year 2024-25, the firm had **Nil turnover** from business operations. No revenue was generated from the business activities of the firm during the said financial year.
3. The provisions relating to compulsory tax audit under Section 44AB of the Income-tax Act, 1961 were not applicable to the firm for the said financial year.
4. Accordingly, no Audit has been conducted under Section 44AB of the Income-tax Act, 1961 by the firm during the financial year ending on 31st March, 2025.

V K MISHRA & ASSOCIATES
Chartered Accountants
FRN. 327269E

CA VIKASH KUMAR MISHRA
(PROPRIETOR)
MEMBERSHIP NO - 066292
Date 18.06.2026
UDIN: 26066292FCRZTD5153



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