

RAKESH M & ASSOCIATES

Chartered Accountants

Regd. Office: Address: - 5/11 ajanta apartment 2nd floor netaji nagar near Green trends kolkata 700040



TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s B.S. Constructions having address at 260A, Rajdanga Nabapally, Kolkata – 700107, P.S. Kasba, represented by its Partners Smt. Beauty Das (PAN: AKHPD8125A) and Smt. Sabita Das (PAN: CHBPD9313B), has been examined based on the books of accounts, records, and information provided. It is further certified that the said partnership firm had never commenced its business and had no business operations during the period from its inception till the end of the Financial Year 2025-26.

No Tax Audit Applicability (Income Tax)

Based on the financial records for the Financial Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26, it is certified that the total turnover/gross receipts of the above-mentioned entity remained below the threshold limit prescribed under Section 44AB of the Income Tax Act, 1961.

Accordingly, Tax Audit was/is not applicable to the above-mentioned entity for the aforesaid financial years.

No GST Registration Liability

Further, it is certified that the aggregate turnover of the entity during the Financial Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 remained below the threshold limit prescribed for registration under the Central Goods and Services Tax Act, 2017.

Therefore, the entity was/is not liable to obtain GST registration for the above-mentioned financial years.

This certificate is issued based on the information, explanations, books of accounts and records produced before us and is subject to verification.

It is also observed that the Firm had not filed Income Tax Returns since its inception.

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Firm Registration No. – 043963N

Rakesh Mandal



CA. RAKESH KUMAR MANDAL

(Proprietor) Membership No. – 315488

UDIN- 26315488QUHYOD5431

DATE:19.05.2026
