

Ref No.

Date 07.04.2026

TO WHOMSOEVER IT MAY CONCERN

This is to certify that **M/s MA-CONSTRUCTION**, Prop. Mrinal Bhownick having PAN- A2VVP81475C, and address at 4-6, CHITTARANJAN COLONY, JADAVPUR, KOLKATA 700032 West Bengal, has been examined based on the books of accounts, records, and information provided.

No Tax Audit Applicability (Income Tax)

Based on the financial records for the Financial Year FY Year-2022-2023, 2023-2024 and 2024-25, it is certified that the total turnover/gross receipts of the above-mentioned entity are, 1,45,92,150/-, 1,17,60,000/- and 1,39,72,000/-, which is below the threshold limit prescribed under Section 44AB of the Income Tax Act, 1961.

Accordingly, Tax Audit is not applicable for the above mentioned financial year.

No GST Registration Liability

Further, it is certified that the aggregate turnover of the entity during the Financial Year FY-2022-2023, 2023-2024 and 2024-2025, 1,45,92,150/-, 1,17,60,000/- and 1,39,72,000/-, which are below the threshold limit prescribed for registration under the Central Goods and Services Tax Act, 2017.

Therefore, the entity is not liable to obtain GST registration for above mentioned financial year.

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

Place : KOLKATA

For A B PAL & CO

Dated : 07.04.2026



CHARTERED ACCOUNTANT

(ARDHENDU BIKAS PAL)

PROPRIETOR

MEMBERSHIP No: 052200

UDIN :