



**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that **Indrajit Bhaskar**, Proprietor of M/s S.B. Construction (PAN: BHFPB8465D) residing at Flat No. 3C, 3rd Floor, Block-3, Saondhara Apartment, Bolpur, Birbhum-731204, has provided me with the necessary documents and based on my verification of the information so furnished, I hereby confirm that:

1. The Proprietor has duly filed the Income Tax Return for the FY 2024-25 (relating to AY 2025-26) vide Acknowledgement No. 254900870010925 within the prescribed due date.
2. During the said financial year, the Proprietorship Firm did not commence its business operations. No sales, purchases or any other revenue-generating activities were undertaken during the period.
3. The Proprietorship Firm has not earned any income and has only incurred minor expenses related to setting up the business and complying with statutory requirements.
4. As there has been no turnover or receipts from the said Firm during the said financial year, the provisions of Section 44AB of the Income Tax Act, 1961 (relating to compulsory tax audit) are not applicable to the Proprietorship Firm for FY 2024-25.
5. The books of account and supporting documents have been maintained on a preliminary basis to record incorporation and compliance-related transactions only.

This certificate is issued at the request of the Proprietor for submission in connection with RERA registration and should not be used for any other purpose without my prior written consent.

**For Manish Kothari & Associates**  
(Chartered Accountant)

*Manish Kothari*

**Manish Kothari**

(Proprietor)

Membership No.: 060180

FRN: 324252E

Place: Bolpur

Dated: 10<sup>th</sup> day of January, 2026

UDIN: 26060180EATVYF1758

