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SHREE KRISHNA ENTERPRISE
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Date: 22/01/2026

DECLARATION FOR NOT REQUIRING AUDIT

TO WHOMSOEVER IT MAY CONCERN

To,
The Authority,
WB RERA,
West Bengal,
Kolkata-700 075.

Sir,

This is to certify that our registered Partnership Firm, namely Shree Krishna Enterprise, having its registered office at Shree Krishna Chambers, 78, Bentinck Street, Kolkata-700 001 intends to develop the proposed Project named **"MIRAYA"** at 236/1, Satin Sen Sarani(Previously Known as 236 or 236A Satin Sen Sarani), Kolkata 700054, Post Office- Kankurgachi & Police Station-Narkeldanga, within the Ward No. 029 of the Kolkata Municipal Corporation, West Bengal, India.

This is further to certify that in terms of the **Section 44AB, of the Income Tax Act, 1961** as amended from time to time our said partnership firm does not require any "**AUDIT**" of its balance sheet till date.

We are also attaching an excerpt from the said Act of the abovementioned section along with this letter.

Thanking you,
For Shree Krishna Enterprise
Dipak Yaduka
Authorised Signatory

DIPAK YADUKA
Authorized Signatory

Enclo:- 1. An excerpt of the Section 44AB of the Income Tax Act, 1961.

[1][**44AB. Audit of accounts of certain persons carrying on business or profession.**—Every person,—

(*a*) carrying on business shall, if his total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds [2][one crore rupees] in any previous year [3]***; or

(*b*) carrying on profession shall, if his gross receipts in profession exceed [4][fifty lakh rupees] in any [5][previous year; or

(*c*) carrying on the business shall, if the profits and gains from the business are deemed to be the profits and gains of such person under [6][section 44AE] [7][or section 44BB or section 44BBB], as the case may be, and he has claimed his income to be lower than the profits or gains so deemed to be the profits and gains of his business, as the case may be, in any [8][previous year; or] [3]***]

[9][(*d*) carrying on the [10][profession] shall, if the profits and gains from the [10][profession] are deemed to be the profits and gains of such person [11][under section 44ADA] and he has claimed such income to be lower than the profits and gains so deemed to be the profits and gains of his [10][profession] and his income exceeds the maximum amount which is not chargeable to income-tax in any [12][previous year; or]]

[13][(*e*) carrying on the business shall, if the provisions of sub-section (*4*) of section 44AD are applicable in his case and his income exceeds the maximum amount which is not chargeable to income-tax in any previous year,]

get his accounts of [14][such previous year] audited by an accountant before the specified date and [15][furnish by] that date the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed:

[16][Provided that this section shall not apply to the person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (*1*) of section 44AD and his total sales, turnover or gross receipts, as the case may be, in business does not exceed two crore rupees in such previous year:]

[17][[18][Provided further that] this section shall not apply to the person, who derives income of the nature referred to in [19]*** section 44B or [20][section 44BBA], on and from the 1st day of April, 1985 or, as the case may be, the date on which the relevant section came into force, whichever is later:

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1. Ins. by Act 21 of 1984, s. 11 (w.e.f. 1-4-1985).
2. Subs. by Act 23 of 2012, s. 13, for "sixty lakh rupees" (w.e.f. 1-4-2013).
3. The words and figures "or years relevant to the assessment year commencing on the first day of April, 1985, or any subsequent assessment year" omitted by Act 26 of 1988, s. 14 (w.e.f. 1-4-1989).
4. Subs. by Act 28 of 2016, s. 25, for "twenty-five lakh rupees" (w.e.f. 1-4-2017).
5. Subs. by Act 26 of 1997, s. 11, for "previous year" (w.e.f. 1-4-1998).
6. Subs. by Act 33 of 2009, s. 19, for "section 44AD or section 44AE or section 44AF" (w.e.f. 1-4-2011).
7. Ins. by Act 32 of 2003, s. 23 (w.e.f. 1-4-2004).
8. Subs. by Act 33 of 2009, s. 19, for "previous year," (w.e.f. 1-4-2011).
9. Ins. by s. 19, *ibid.* (w.e.f. 1-4-2011).
10. Subs. by Act 28 of 2016, s. 25, for "Business" (w.e.f. 1-4-2017).
11. Subs. by s. 25, *ibid.*, for "under section 44AD" (w.e.f. 1-4-2017).
12. Subs. by s. 25, *ibid.*, for "previous year" (w.e.f. 1-4-2017).
13. Ins. by s. 25, *ibid.* (w.e.f. 1-4-2017).
14. Subs. by Act 26 of 1988, s. 14, for "such previous year or years" (w.e.f. 1-4-1989).
15. Subs. by Act 22 of 1995, s. 13, for "obtain before" (w.e.f. 1-7-1995).
16. Ins. by Act 7 of 2017, s. 20 (w.e.f. 1-4-2017).
17. Subs. by Act 18 of 1992, s. 20, for "Provided that" (w.e.f. 1-4-1985).
18. Subs. by Act 7 of 2017, s. 20, for "Provided that" (w.e.f. 1-4-2017).
19. The words, figures and letters "section 44AC or" omitted by Act 22 of 1995, s. 13 (w.e.f. 1-7-1995).
20. Subs. by Act 32 of 2003, s. 23, for "section 44BB or section 44BBA or section 44BBB" (w.e.f. 1-4-2004).

[1][Provided also] that] in a case where such person is required by or under any other law to get his accounts audited [2]***, it shall be sufficient compliance with the provisions of this section if such person gets the accounts of such business or profession audited under such law before the specified date and [3][furnishes by] that date the report of the audit as required under such other law and a further report [4][by an accountant] in the form prescribed under this section.

Explanation.—For the purposes of this section,—

(*i*) "accountant" shall have the same meaning as in the *Explanation* below sub-section (*2*) of section 288;

[5][(*ii*) "specified date", in relation to the accounts of the assessee of the previous year relevant to an assessment year, means [6][the due date for furnishing the return of income under sub-section (*1*) of section 139].]]

44AC. [Special provision for computing profits and gains from the business of trading in certain goods.] *Omitted by the Finance Act,* 1992 (18 *of* 1992), *s.* 21 (*w.e.f.* 1-4-1993).

[7][**44AD. Special provision for computing profits and gains of business on presumptive basis.**—(*1*) Notwithstanding anything to the contrary contained in sections 28 to 43C,in the case of an eligible assessee engaged in an eligible business, a sum equal to eight per cent of the total turnover or gross receipts of the assessee in the previous year on account of such business or, as the case may be, a sum higher than the aforesaid sum claimed to have been earned by the eligible assessee, shall be deemed to be the profits and gains of such business chargeable to tax under the head "Profits and gains of business or profession".

[8][Provided that this sub-section shall have effect as if for the words "eight per cent.", the words "six per cent." had been substituted, in respect of the amount of total turnover or gross receipts which is received by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account during the previous year or before the due date specified in sub-section (*1*) of section 139 in respect of that previous year.]

(*2*) Any deduction allowable under the provisions of sections 30 to 38 shall, for the purposes of sub-section (*1*), be deemed to have been already given full effect to and no further deduction under those sections shall be allowed:

[9]* * * * *

(*3*) The written down value of any asset of an eligible business shall be deemed to have been calculated as if the eligible assessee had claimed and had been actually allowed the deduction in respect of the depreciation for each of the relevant assessment years.

[10][(*4*) Where an eligible assessee declares profit for any previous year in accordance with the provisions of this section and he declares profit for any of the five assessment years relevant to the previous year succeeding such previous year not in accordance with the provisions of sub-section (*1*), he shall not be eligible to claim the benefit of the provisions of this section for five assessment years subsequent to the assessment year relevant to the previous year in which the profit has not been declared in accordance with the provisions of sub-section (*1*).

1. Subs. by Act 7 of 2017, s. 20, for "Provided further" (w.e.f. 1-4-2017).
2. The words "by an accountant" omitted by Act 32 of 1985, s. 13 (w.e.f. 1-4-1985).
3. Subs. by Act 22 of 1995, s. 13, for "obtains before" (w.e.f. 1-7-1995).
4. Ins. by Act 14 of 2001, s. 28 (w.e.f. 1-4-2001).
5. Subs. by s. 28, *ibid.*, for clause (*ii*) (w.e.f. 1-4-2001).
6. Subs. by Act 23 of 2012, s. 13, for "the 30th day of September of the assessment year" (w.e.f. 1-4-2012).
7. Subs. by Act 33 of 2009, s. 20, for section 44AD (w.e.f. 1-4-2011).
8. Ins. by Act 7 of 2017, s. 21 (w.e.f. 1-4-2017).
9. The proviso omitted by Act 28 of 2016, s. 26 (w.e.f. 1-4-2017).
10. Subs. by s. 26, *ibid.*, for sub-sections (*4*) and (*5*) (w.e.f. 1-4-2017).