

Date: 22/01/2026

DECLARATION FOR NOT REQUIRING AUDIT

TO WHOMSOEVER IT MAY CONCERN

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

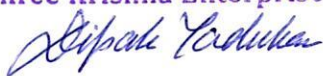
Sir,

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



Authorized 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:]

¹⁷¹⁸[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:

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).

