



**B. Mukherjee & Co.**  
CHARTERED ACCOUNTANTS

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To,  
The Chairperson,  
West Bengal Real Estate Regulatory Authority  
Calcutta Greens Commercial Complex (1<sup>st</sup> Floor)  
1050/2, Survey Park, Kolkata – 700075

### CERTIFICATE

This is to certify that M/s Puja Constructions (Proprietor: Mr. Shyam Mahato), having PAN: AIMPM6589L, with its registered office at 127, Anandapur, East Kolkata Township, Kolkata – 700107, has reported a turnover of ₹ 31,42,100/- (i.e., below ₹ 2 Crores) during the Financial Year 2024–25, as per the information provided to us.

It is further certified that, as per the information provided to us, the net profit declared is above 16% of the turnover for the said financial year. In view of the above, the said proprietorship concern does not fall under the purview of mandatory tax audit as prescribed under Section 44AB of the Income Tax Act, 1961, or under any other applicable statutory provision.

Accordingly, the Balance Sheet as on 31st March, 2025 is not required to be audited under the Income Tax Act, 1961 or any other statutory Act.

Place: Kolkata

Date: 30.11.2025



For B. MUKHERJEE & CO.  
CHARTERED ACCOUNTANTS

F.R. No. 302095E

*B.K. SARKAR*

B.K. SARKAR  
PARTNER

(M. No. 071119)

UDIN: 250711196211646445.