



**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that, **M/S ESHA CONSTRUCTION**, promoter/developer, of **Proprietorship Firm**, having its **Registered Office at 156B, RAMKRISHNA SARANI, PARNASREE PALLY, KOLKATA- 700 060, DIST.- SOUTH 24 PARGANAS, WEST BENGAL** of the proposed project name “**SOUTHERN APARTMENT**” situated at 179, Ramkrishna Sarani, P.S. Parnasree P.O. Parnasree Pally, J.L no. 2, Kolkata-700 060, South 24 Parganas, Kolkata, Ward No. 130, Mouza – Behala, under K.M.C, West Bengal, India, **represented by its sole Proprietor SRI SANDIP CHAKRABORTY**, having **PAN No AEGPC6201B**, was not liable for Audit under section 44AB of the Income Tax Act,1961, for the Financial Year: 2021-2022 relating to the Assessment Year: 2022-23, Financial Year: 2022-2023, relating to the Assessment Year: 2023-24, Financial Year 2023-2024 relating to the Assessment Year: 2024-25.

The above certificate is being issued solely for the purpose of submission to the West Bengal Real Estate Regulatory Authority (WBREERA) and information given herein above is true and correct to the best of my knowledge & belief.

Thanking You

Kolkata,  
The 20<sup>th</sup> July,2024



*Rabindranath Bardhan*  
FCA, **RABINDRA NATH BARDHAN**  
Chartered Accountant  
15/15, BANERJEE PARA ROAD,  
SARSUNA, KOLKATA-700061  
Membership No: 017270  
**UDIN: 24017270BKBKTA1364**