



**TO WHOM IT MAY CONCERN**

This is to certify that Income Tax Return Filing for F.Y.- 2021-22 related to A.Y.- 2022-23 had not been filed for partnership firm, as no activities were done for that financial year.

We have examined the accompanying (M/S MAA KALI DEVELOPERS) financial statements of Permanent Account Number- ABTFM0983G.

For F.Y.- 2021-22 no work had been started. For that reasons audit has not been required .



For GHANTY & CO  
Chartered Accountants  
FRN - 333856E

*Ghanty*  
C.A. Goutam Ghanty  
(M. No - 060511) Proprietor

28/11/24