

Date: 20.03.2026

To,
The Hon'ble Authority,
West Bengal Real Estate Regulatory Authority,
1st Floor, Calcutta Greens Commercial Complex,
1050/2, Survey Park, Kolkata-700075

Subject: Clarification regarding non-availability of GST Registration Certificate.
Ref: Query raised in respect of Project Registration Application
WBRERA/NPR-005396

Sir,

With due respect, the Promoter submits this clarification in response to the query raised by the Hon'ble Authority stating that *"No GST Certificate is found"*.

In this regard, it is most respectfully submitted that the Promoter has already furnished a duly notarized **Affidavit-cum-Declaration regarding GST Registration**, wherein it has been clearly stated that, as on the date of application, the aggregate annual turnover of the proprietorship concern does not exceed the threshold limit prescribed under the provisions of the Central Goods and Services Tax Act, 2017, and accordingly, the Promoter is **not liable to obtain GST registration** at present.

Further, a **Certificate issued by a Chartered Accountant** has also been submitted, certifying that the annual turnover of the proprietorship concern is below ₹20,00,000/- and therefore the Promoter is not required to obtain GST registration under the applicable provisions of the GST Act.

It is also submitted that, **as per Rule 3(1)(c) of the West Bengal Real Estate (Regulation and Development) Rules, 2021, GST registration is required to be furnished only if applicable.** In the present case, since the Promoter is presently not liable for GST registration, the same could not be provided.

However, the Promoter hereby undertakes that in the event the aggregate turnover exceeds the prescribed threshold limit or GST registration becomes applicable in future, the Promoter shall obtain the GST Registration forthwith and submit a copy of the GST Registration Certificate before the Hon'ble Authority without any delay.



**Binayak
Constructions**

140/1/305 N. S. C. BOSE ROAD,
REGENT PARKA, AZADGARH
KOLKATA - 700040

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In view of the above facts and supporting documents already on record, it is most humbly requested that the query regarding non-availability of GST Certificate may kindly be treated as satisfactorily clarified.

Thanking You.

Yours faithfully,

BINAYAK CONSTRUCTION

Sanjoy Patozari

Proprietor

Enclosure:

For M/s. BINAYAK CONSTRUCTION

1. A copy of the **Affidavit-cum-Declaration regarding GST Registration.**
2. A **Certificate issued by a Chartered Accountant.**