



Agarwal Jyoti & Associates

Chartered Accountants

Metro Plaza, 1st Floor

S. F. Road, Siliguri - 734005

Mob : 97491 41422 / 96143 86386

Email : jyotiagarwal20@gmail.com

TO WHOMSOEVER IT MAY CONCERN

This is to certify that I have examined the books of accounts and relevant records of M/s **MAA TARA BUILDERS PAN ABXFM1529N** for the Financial Year **2023-24** and **2024-25**.

Based on the information and explanations provided to us, we hereby certify that:

1. The turnover/gross receipts of the assessee during the Financial Year 2023-24 and 2024-25 are below the threshold limit prescribed under **Section 44AB** of the Income Tax Act, 1961.
2. Accordingly, the assessee is **not liable to get the accounts audited under Section 44AB** of the Income Tax Act, 1961 for the said financial years.
3. The assessee is required only to file the Income Tax Return as per applicable provisions of the Income Tax Act, 1961.

This certificate is issued at the request of the assessee for submission to concerned authorities for their information and record.

Place: **SILIGURI**

Date: **02.03.2026**

UDIN: **26308878OHTUHF8854**



For Agarwal Jyoti & Associates

Mem. No. 308878

FRN: **332408E**

MAA TARA BUILDERS

Pranab Sekher.
Partner