

AMIT MITRA, FCA, DISA
Chartered Accountant

5B, Akshay Bose Lane,
Kolkata – 700 004
Mobile No. 9830931378

TO WHOM IT MAY CONCERN

This is to certify that **M/S. TAPAS ROY**, a proprietorship firm, having its registered office at 37/A, Regent Colony, Kolkata, West Bengal - 700 040, submitted ITR return under presumptive income scheme as per Income Tax Act, the Balance Sheet as on 31st March 2023 is not required to be audited as per provisions of Income Tax Act, 1961.



NAME-AMIT MITRA, Chartered Accountant

MEMBERSHIP NO- 060694

UDIN NO: 23060694BGXBUM6014



Place: Kolkata

Dated: 02/08/2023