



# S. C. MONDAL & CO.

Chartered Accountants

1/45, M.M. Ghosh Road, (RUBBER FACTORY), KOLKATA - 700 074

MOBILE : 94335 09750 / 86970 32566

Ref. No. ....

Date 20/05/2024

**"S.G. CONSTRUCTION (PAN: AERFS2921M)"** a partnership firm having its office at 368, Nayapatty Road, 1<sup>st</sup> Floor, P.O.- Bangur Avenue, P.S. – Dum Dum, Kolkata – 700055, Dist. – North 24 Parganas, West Bengal, being represent by its Partners namely (1) **SRI GOURANGA DAS (PAN: AZVPD0166E)**, Son of Subodh Chandra Das, by occupation- Business, by faith- Hindu, by Nationality- Indian, residing at 30/45, Nayapatty Road, Durgabati Colony, P.O.- Bangur Avenue, P.S. – Dum Dum now Nager Bazar, Kolkata – 700055, Dist. – North 24 Parganas, West Bengal, (2) **SRI SWARUP DEBNATH (PAN: ALGPD4089B)**, Son of Late Gour Mohan Debnath, by occupation- Business, by faith- Hindu, by Nationality- Indian, residing at 115, Nayapatty Road, Water Tank, P.O.- Bangur Avenue, P.S. – Dum Dum now Nager Bazar, Kolkata – 700055, Dist. – North 24 Parganas, West Bengal, was established to undertake real estate activities and business thereof vide its partnership deed dated 22<sup>nd</sup> day of December, 2021.

### Management's Responsibility

The partners of the firm are responsible for providing all relevant information and documents to us necessary for our verification.

### Practitioner's Responsibility

Pursuant to the requirements of the West Bengal Housing Industry Regulatory Authority, it is our responsibility is to express reasonable assurance in the form of an opinion based on our examination of books and records as to whether the firm was incorporated on 22<sup>nd</sup> day of December, 2021 and its obligation to file Income-tax Return.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements.







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## Opinion

Based on our examination of the books of accounts and other supporting documents and the information and explanations given to us, we are of the opinion that the said firm has been incorporated on 22<sup>nd</sup> day of December, 2021 and is hence not liable to file any Income Tax Return for Assessment Year 2021-22 and earlier.

## Restriction on Use

This certificate has been prepared at the request of the S.G. CONSTRUCTION as required by the West Bengal Housing Industry Regulatory Authority. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For M/s. S. C. MONDAL & CO.  
Chartered Accountants  
S. C. MONDAL

Proprietor  
(M. No. 051228)  
FRN : 313133E

