



**TO WHOM IT MAY CONCERN**

I, Bikash Chandra Das, Partner of M/s **SMART HOMES**, having its registered office at 78 Baranilpur Becharhat, PO- Sripally, Dist- Purba Bardhaman-713103, I submitted my ITR return under presumptive income, So the Balance Sheet as on 31<sup>st</sup> March 2022 is not required to be audited as per provisions of Income Tax Act, 1961.

For **SMART HOMES**

*Arunab Samanta*

**PARTNER**