



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 31st March 2022 is not required to be audited as per provisions of Income Tax Act, 1961.

For SMART HOMES

Smart Homes

Bikash Chandra Das
PARTNER
Partner