

## PUSHPA CONSTRUCTION

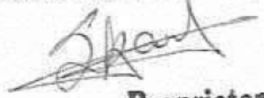
56 CENTRAL ROAD, JADAVPUR 1<sup>ST</sup> FLOOR,  
KOLKATA-700032, CONTACT: --8240035951

### TO WHOMSOEVER IT MAY CONCERN

#### Audit Non Mandatory Declaration

This is to declare and certify that the Mandatory provisions of Audit under Section 44AB of Income Tax Act, 1961 is not applicable on our Proprietorship firm **M/s. Pushpa Construction** and that Statutory Audit has not been done as the mandatory provisions of audit is not applicable on the firm as per law.

PUSHPA CONSTRUCTION

  
Proprietor