

U. SAHA & ASSOCIATES

Utpalendu Saha

CHARTERED ACCOUNTANT
Certified Accountant,
Indian Institute of Bankers



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OFFICE / RESIDENCE

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I, **Utpalendu Saha**, Proprietor of **M/S. U. SAHA & ASSOCIATES**, Chartered Accountant, Coochbehar-736101 West Bengal Hereby Certify that **HILLS BUILDER & DEVELOPERS**, PAN: **AAOFH9381D**, GSTIN: **19AAOFH9381D1ZW**, was not liable to audit under Income Tax Act. 1961 during FY 2022-23 and FY 2023-24, as the turnover for the said period was Nil.

UDIN : 24055100BKAMRJ9588

Place : Cooch Behar

Date : 19/06/2024



For, U SAHA AND ASSOCIATES
Chartered Accountant

CA Utpalendu Saha
Proprietor
Membership No. 055100
FRN : 0329982