



# R K Biyala & Associates

Chartered Accountants

To  
The Chairperson  
West Bengal Real Estate Regulatory Authority  
Calcutta Greens Commercial Complex (1<sup>st</sup> floor)  
1050/2, Survey Park, Kolkata - 700075

This is in reference to the application filed for RERA Registration by **KV. CONSTRUCTION**, a Partnership firm, having its registered office at 8B, Selimpur Road, PO-Dhakuria, PS-Lake, Kolkata-700031, They have submitted their ITR return for F.Y.2022-23 with no income, all the expenses incurred during the year as stated as Work in Progress. As their have no sales during the year, so the Balance Sheet as on 31<sup>st</sup> March 2023 is not required to be audited as per provisions of Income Tax Act, 1961.

Further, as the business commenced in Financial Year 2022-23, Income Tax Return for AY 2023-24 is only applicable as per provisions of Income Tax Act, 1961.

For R K BIYALA & ASSOCIATES  
Chartered Accountants

(RAHUL KUMAR BIYALA)  
PROPRIETOR  
MEMBERSHIP-069273  
F.R.NO.327549E  
UDIN : 24069273BKGYVD2605



Date : 06/02/2024  
Place : Howrah