	Mahesh Kumar Rathi & Co. Chartered Accountants	Radhakrishna More Purulia – 723101 (W.B.) Phone: 03252-224565 Mobile: 9002472465 E-mail: m.k.rathi1@gmail.com
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TO WHOM IT MAY CONCERN

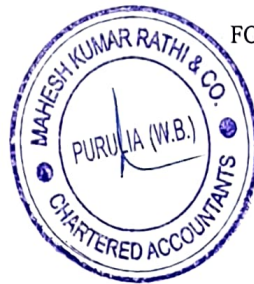
We do hereby certify that **UDAIPUR DEVELOPER** (A Partnership Firm) having PAN - AAGFU7242J having its registered office at Holding No. 213/1, Ward No 13, N. C. Dasgupta Road, P.O. & Dist. Purulia - 723101 does not fall under the purview of limit of mandatory audit as per section 44AB of the Income Tax Act 1961, since its incorporation on 27/01/2021 to 31/03/2024.

Details of turnover of Firm during the previous years are hereunder:

Financial Year	Gross Sale/ Gross Receipts
2021-22	NIL
2022-23	NIL
2023-24	NIL

PLACE: PURULIA

DATE: 01.12.2024



FOR, MAHESH KUMAR RATHI & CO.
CHARTERED ACCOUNTANTS

Mahesh Kumar Rathi

MAHESH KUMAR RATHI
PROPRIETOR
M. No. 509120
F.R.No. 326618E
UDIN: 24509120BKAAJV4697