

N BANERJEE & ASSOCIATES



Chartered Accountants

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TO WHOM IT MAY CONCERN

On the basis of informations submitted before us & subsequent verifications made by us, we do hereby Certify that the Capital Balance received by **Mrs. SUSMITA PAUL** was Inheritance Transferred to her after the demise of her Mother Late Chhanda Paul. The Capital Balance Since transferred is not an Income in nature hence not taxable in the hand of Mrs. Susmita Paul and that Inheritance Receipt has become part and parcel of Capital Balance of Mrs. Susmita Paul and she became the Legal owner of **M/s. HIRAN CONSTRUCTION**, Registered Office at 34, 4th Street, Senbagan, Agarpara, North 24 Parganas, WB- 700109 during F.Y- 2021-22. Mrs. Susmita Paul had no income upto F.Y- 2021-22. Death Certificate of Late Chhanda Paul & Affidavit of Legal Heir is attached herewith.

For N Banerjee & Associates

Chartered Accountants

Niladri Banerjee



(FCA Niladri Banerjee)

Proprietor

Membership No. – 064333

FRN 329530E

Dated: The 05th Day of August, 2024

Place: Baidyabati

UDIN: **24064333BJZXAP4868**