

## TO WHOMSOEVER IT MAY CONCERN

### MUNICIPAL COMMENCEMENT DECLARATION

This is to declare and certify that South Dum Dum Municipality does not provide any Municipal Commencement Certificate and that the same is not issued to our firm as well.

I do take full responsibility of the aforesaid statement.

DIPANKAR SEN & ANUPAM BANERJEE  
  
PARTNER PARTNER