

TO WHOMSOEVER IT MAY CONCERN

This is to state that I, **Sandeepan Gupta**, son of Shiba Prasad Gupta, residing at 86/1 Suren Sarkar Road, Beliaghata, Kolkata 700 010, have not filed Income Tax Return for any Financial Year since the Income was below the threshold limit.

Sandeepan Gupta