



May 30, 2022

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that Ms. **Niveda. N** bearing Reg. No. **19NCJC911** of VI Semester B Com student, The National College, Autonomous, Jayanagar, Bangalore has successfully completed the project work for the period of 06 weeks (15<sup>th</sup> April 2022 – 26<sup>th</sup> May 2022) under the guidance of **Shri CA Subray Ramachandra Hegde - Proprietor** at our organization **Subray Hegde & Associates Chartered Accountants**, towards the fulfilment of award of "Bachelor of Commerce" during the year 2021-22.

The title of her project work was "**Income tax planning with respect to Individual Assessee**".

During the period of her project with us she has exhibited punctuality and diligence. We wish her every success in life.

Thanking you.

**For Subray Hegde & Associates**  
Chartered Accountants  
FRN: 019597S



CA Subray Ramachandra Hegde  
Proprietor  
Membership Number: 234715  
Place: Bangalore  
Date: May 30, 2022



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**For Subray Hegde & Associates**  
Chartered Accountants  
FRN: 0195975



CA Subray Ramachandra Hegde  
Proprietor  
Membership Number: 234715  
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