## S.MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY: K.NANCY, B.COM., B.L. (HONS.), G.GAUTHAM RAM VITTAL, L.L.B. GST, CUSTOMS, FOREIGN TRADE LAWS, FOREIGN EXCHANGE MANAGEMENT ACT.

## BY E-MAIL / COURIER

## File No.233/2021-Opinion

01.09.2021

M/s. Atandra Energy Pvt. Ltd., No.5, Kumaran Street, Pazhavanthangal, Chennai – 600 114.

Attn.: Mr. S. Chandrasekaran, Director < chandru@atandra.in>

Sir,

Sub.: Clarifications regarding GST on supply of UPS and Batteries.

- 1. In connection with the above, find attached the following.
  - (a) Opinion.
  - (b) Our Bill towards professional charges.
- 2. If you need any further clarification in this regard, please contact me. Also kindly arrange for payment of the attached bill.

Yours faithfully,

S. MURUGAPPAN

Encl: as above.

sm/ss