## 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.268/2021-Opinion

13.10.2021

M/s. K.P.Manish Global Ingredients Pvt. Ltd., 41, Raghunayakulu Street, Park Town, Chennai – 600 003.

Attn.: Mr. Manish Jain, Director

Sir,

Sub.: Classification of LycoBeads 5% VBAF and Lycobeads® S Beadlets 5%.

- 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

Attached: as above.

sm/ss