## S.MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY: K.NANCY, B.COM., B.L. (HONS.), M.S.HARSHA PRABHU, L.L.M. GST, CUSTOMS, FOREIGN TRADE LAWS, FOREIGN EXCHANGE MANAGEMENT ACT.

## BY E-MAIL / COURIER

File No.15/2022-Opinion

08.02.2022

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

Attn.: Mr.Janardhanan / Mr.Deepak Jain

E-Mail Id.: <import@kpmanish.com> / <pdj@kpmanish.com>

Sirs,

Sub.: Clarifications regarding Classification of DHA Algal Oil Products.

- 1. In connection with the above, please find enclosed the following.
  - (i) Opinion
  - (ii) Our bill towards professional charges.
- 2. If you require any further clarification in this regard, please feel free to contact us.
- 3. Kindly send payment for our bill.

Yours faithfully,

S.MURUGAPPAN

Encl.: As above

Sm/er