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.94/2022-Opinion

02.05.2022

M/s.Tsugami Precision Engineering India Pvt. Ltd., Plot No.A-8/2, Sipcot Industrial Growth Center, Vallam B Village, Oragadam, Kancheepuram District – 602 105.

Attn.: Mr.Jayant Vaidyanathan, Managing Director / Mr.G.Dhanasekaran, Senior Manager-Finance & Accounts

Sirs,

Sub.: Clarifications with regard to Addition of Royalty Payments for Computation of Assessable Value. – Reg.

- 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

Phone: 044-28340431