**BY E-MAIL / COURIER**

**File No.08/2023-Opinion**

13.01.2023

M/s. Surana & Surana,

International Law Centre,

61-63, Dr.Radhakrishnan Salai,

Mylapore,

Chennai – 600 004.

Attn.: Mr. Sandeep Surana - sandeep@lawindia.com

**Sub.: Clarification with regard to availment of drawback.**

Dear Sandeep,

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Bill towards professional charges.

2. Should you need any further clarification in this regard, please feel free to contact me. Also kindly arrange for payment of the bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss