

# S.MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

K.NANCY B.COM, B.L. (HONS.),  
R.MANSOOR ILAHI, B.COM, B.L.  
VINUPRIYA MUTHURAMALINGAM, B.A., L.L.B. (HONS.)

**CONSULTANTS:**

GST, CUSTOMS,  
FOREIGN TRADE LAWS,  
FOREIGN EXCHANGE MANAGEMENT ACT.

**BY E-MAIL / S.P.A.D.**

**File No.100/2020-Opinion**

02.06.2020

M/s. ITC Limited - SBU Packaging & Printing,  
P.O. Box No.2277,  
Thiruvottiyur,  
Chennai – 600 019.

Attn.: Mr. CH. Chandrasekhar, Asst. Manager - Commercial

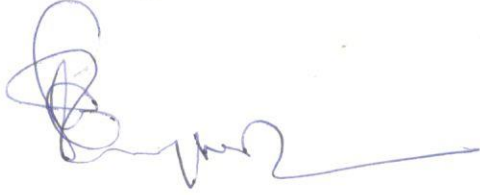
<chavali.chandrasekhar@itc.in>

Sir,

**Sub.: Export of printed flexible packaging material under Advance Licence.**

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