

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 / COURIER

File No.170/2020-Opinion

08.09.2020

M/s.ITC Limited,
PSPD,
No.106, Sardar Patel Road,
Secunderabad – 500 003.

Attn.: Smt.R.Bala, Deputy Manager (Finance & Accounts)

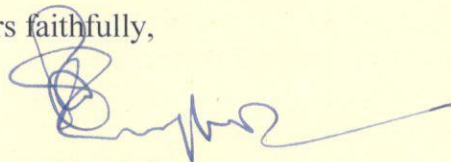
E-Mail Id.: <r.bala@itc.in>

Madam,

Sub: Clarifications regarding Clubbing of Advance Authorisations.

1. This is in continuation of our opinion given on 28.08.2020 on the above subject.
2. Based on further information provided in your e-mail yesterday regarding ratification of the recommendations by DGFT Norms Committee, we have revised our opinion given earlier. Revised opinion is enclosed. Hard copy of the same is being sent separately.
3. Also we request you to kindly send payment for our Bill No.106/2020-21 dated 28.08.2020 earlier sent with our opinion on 28.08.2020.

Yours faithfully,



S.MURUGAPPAN

Encl.: As above

Sm/er