

S.MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY:

K.NANCY B.COM, B.L. (HONS.),

VINUPRIYA MUTHURAMALINGAM, B.A., L.L.B. (HONS.)

CONSULTANTS:

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

BY E-MAIL / COURIER

File No.226/2020-Opinion

06.11.2020

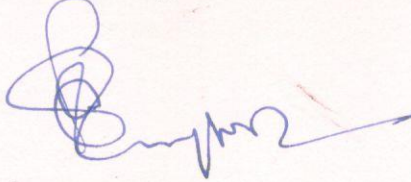
M/s. Kubota Agricultural Machinery India Pvt. Ltd.,
Block No.94, Tower-1,
8th Floor, TVH Beliciaa Towers,
MRC Nagar,
Chennai – 600 028.

Attn.: Mr. Dhiraj Kumar, Sr. Manager - Legal <dhiraj.kumar@kubota.com>

Sir,

With regard to the above, find attached revised opinion on the subject. Hard copy of the revised opinion is being sent separately.

Yours faithfully,



S. MURUGAPPAN

Encl: as above.

sm/ss