

# 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 / HAND DELIVERY**

**File No.301/2020-Opinion**

28.12.2020

M/s.Swastika Health Center,  
Old No.36, New No.70, Mahadevan Street,  
West Mambalam,  
Chennai – 600 033.

Attn.: Mr. Subramaniya Sarma, Partner

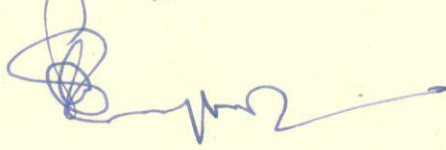
**E-mail:** <sarmasubramaniya@gmail.com> / <swastikalogistics.act@gmail.com>

Sir,

**Sub.: Clarifications relating to claiming of ITC.**

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