

# S.MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

K.NANCY, B.COM., B.L. (HONS.),  
G.GAUTHAM RAM VITTAL, L.L.B.

**CONSULTANTS:**

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

**BY E-MAIL / COURIER**

**File No.205/2021-Opinion**

31.07.2021

M/s. SASS Global Logistics,  
New No.29, Old No.15,  
First Narayanan Street, Seven Wells,  
Chennai – 600 001.

Attn.: Mr. Santhosh <sassglo@gmail.com>

Sir,

**Sub.: Import for Repair and Re-export.**

1. With regard to your mail on behalf of M/s.Alma Medical Pvt Ltd. on the above subject, 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