

# 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.289/2021-Opinion**

25.11.2021

M/s. Herrenknecht India Pvt. Ltd.,  
GNT Road No.11,  
Alinjivakkam Village,  
Ponneri Taluk, Thiruvallur District,  
Chennai – 600 067.

Attn.: Mr. B. Ramkumar, Assistant General Manager- Logistics

<kumar.ram@herrenknecht.com>

Sir,

**Sub.: Import of Parts of Tunnel Boring Machines.**

Kindly recall the discussions we had with your technical person on 23.11.2021 at my office. Based on the further information provided, I have made additions to the opinion given on 16.11.2021. The revised opinion incorporating the additions is attached.

Yours faithfully,



**S. MURUGAPPAN**

Attached: as above.

sm/ss