

# 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.315/2021-Opinion

16.12.2021

Samsung India Electronics Pvt. Ltd.,  
Plot No. P-1, SIPCOT Industrial Park, Phase-2,  
Walajahbad Road, Sunguvarchatram Post,  
Sriperumbudur Taluk,  
Kanchipuram District - 602 106.

Attn.: Mr. Thomas David <thomas.david@samsung.com>

Sir,

**Sub.: Classification of Air-conditioner Parts.**

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**

Attached: as above.

sm/ss

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A-2, Srivatsam, 58, Thirumalai Pillai Road, T.Nagar, Chennai - 600 017.

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