

# S.MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

K.NANCY, B.COM., B.L. (HONS.),  
M.S.HARSHA PRABHU, L.L.M.

**CONSULTANTS:**

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

**BY E-MAIL / COURIER**

File No.05/2022-Opinion

13.01.2022

M/s.CPC Diagnostics Private Limited,  
New No.324, Old No.237/1, Silver Jubilee Building,  
Khadi Gramodyog Complex,  
Avvai Shanmugam Salai,  
Gopalapuram, Chennai – 600 086.

Attn.: Mr.N.Srinivasan

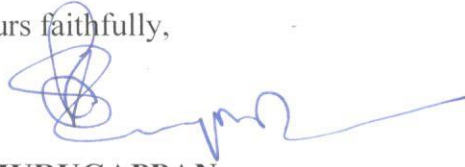
E-Mail Id.: <srinivasan.n@cpcdiagnostics.in>

Sir,

***Sub.: Reagents classification after tariff changes in 2022– Clarification – Reg.***

1. In connection with the above, please find enclosed the following.
  - (i) Opinion
  - (ii) Our bill towards professional charges.
2. If you require any further clarification in this regard, please feel free to contact us.
3. Kindly send payment for our bill.

Yours faithfully,



**S.MURUGAPPAN**

Encl.: As above

Sm/er

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

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