

# 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.37/2022-Opinion**

05.03.2022

M/s. ITC Limited - SBU Packaging & Printing,  
P.O. Box No.2277,  
Thiruvottiyur,  
Chennai – 600 019.

Attn.: Mr. CH. Chandrasekhar, Asst. Manager – Commercial

<chavali.chandrasekhar@itc.in>

Sir,

**Sub.: Imports under EPCG Scheme.**

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