

# 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.95/2022-Opinion

05.05.2022

M/s.Yusen Logistics (India) Private Limited,  
No.874, 1<sup>st</sup> Floor, Temple Vista,  
Sri Krishna Temple Road,  
Indiranagar 1<sup>st</sup> Stage,  
Bangalore- 560 038.

Attn.:Mr.Ramsingh .B.J, Head - Customs Brokerage

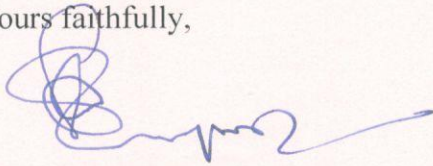
E-Mail Id.: <ram.singh@in.yusen-logistics.com>

Sir,

***Sub.: Clarifications regarding Scope of Expression "Sale Value" in IGST Notification. – 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