

# 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.111/2022-Opinion**

25.05.2022

M/s. Redington (India) Limited,  
Redington House Centre Point,  
Plot Nos.8 & 11 (SP), Thiru. Vi. Ka Industrial Estate,  
Guindy,  
Chennai – 600 032.

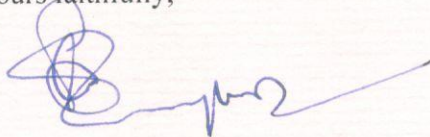
Attn.: Mr. N.V. Raghuraman, Sr. Manager Imports <raghuraman.nv@redington.co.in>

Sir,

**Sub.: Classification of Google Home Smart Speakers.**

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, do not hesitate to contact us.
3. Kindly arrange for payment of the attached bill.

Yours faithfully,



**S. MURUGAPPAN**

Encl: as above.

sm/ss

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

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