

# 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.

## LEGAL OPINION

### File No.111/2022-Opinion

To:  
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

Sub.: Classification of Google Home Smart Speakers.

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Place: Chennai.

Date : 25.05.2022.

sm/ss

(S. MURUGAPPAN)

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