

# S.MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

J. RAGINI, B.A., B.L.,  
K.NANCY, B.COM., B.L. (HONS.),  
M.S.HARSHA PRABHU, L.L.M.  
K.VIGNESHKUMAR, B.Sc., L.L.B.

**CONSULTANTS:**

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

**BY E-MAIL / COURIER**

File No.159/2022-Opinion

28.07.2022

M/s.The Waterbase Limited,  
Thapar House,  
37, Montieth Road (Red Cross Road),  
Egmore, Chennai – 600 008.

Attn.: Mr.Nithianand

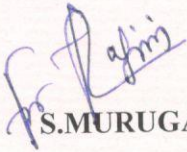
E-Mail Id.: <nithianand@waterbaseindia.com>

Sir,

***Sub.: IGST on Spares for Shrimp Feed Processing Machine- Clarifications – 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

Jr/er

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