

# 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.49/2023-Opinion

06.03.2023

Branch Head,  
M/s.Union Bank of India,  
Overseas Branch,  
9, India Exchange Place,  
Kolkata - 700 001,  
West Bengal.

Attn.: Mr.Manish Kumar Tiwary, Assistant General Manager

E-Mail Id.: <ubin0549568@unionbankofindia.bank>

CC: <rupesh.dubey@unionbankofindia.bank>  
<crldfgmokolokata@unionbankofindia.bank>  
<cmlawrokolokata@unionbankofindia.bank>  
<rh.kolkata@unionbankofindia.bank>  
<dyzh.kolkata@unionbankofindia.bank>

Sir,

***Sub.: Clarifications with regard to compliance requirements under Customs Notification No.57/2000 dated 08.05.2000.***

1. In connection with the above, please find enclosed the following.
  - (i) Our Detailed Opinion on the issue
  - (ii) Our bill towards fees for giving the above opinion.
2. If you require any further clarification in this regard, please feel free to contact us.
3. Kindly arrange for payment of our bill.

Yours faithfully,

  
S.MURUGAPPAN

Encl.: As above

Sm/er

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

Email: [smurugappan53@yahoo.com](mailto:smurugappan53@yahoo.com)

Website: [www.smurugappan.com](http://www.smurugappan.com)

Phone: 044-28340431