

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.46/2023-Opinion

17.03.2023

M/s.Toyota Kirloskar Motor Private Limited
Plot No.1, Bidadi Industrial Area,
Ramanagar District - 562 109,
Karnataka.

Attn.: Mr.J.R.Govindaraju,
Deputy Manager-Prod Plan Control & Impex Division

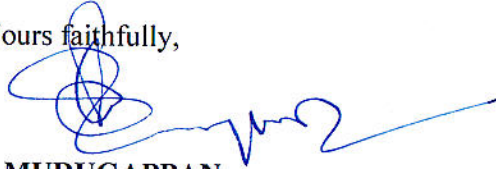
E-Mail Id.: <govindaraju@toyota-kirloskar.co.in>

Sir,

Sub.: Opinion regarding Classification of Parts used in Automobiles.

1. With regard to your E-Mail sent on 24.02.2023 seeking classification opinion for **25 Parts**, we are enclosing our detailed opinion.
2. Also, our bill towards fees for giving the opinion as per the agreed terms is enclosed. Kindly arrange for payment of our bill.

Yours faithfully,



S.MURUGAPPAN

Encl.: As above

Sm/er