

# S. MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

POOJA.M, B.A., M.A., LL.B.  
PRIYADARSINI KTK, B.COM. (CA), LL.B.(HONS.)  
PRIYANKA.R, B.COM., LL.B.(HONS.)

**CONSULTANTS:**

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

**BY E-MAIL / COURIER**

**File No.189/2025-Opinion**

11.10.2025

M/s. 20Cube Logistics Solutions Private Limited  
The Executive Zone, Shakti Towers  
Ground Floor, Tower I,  
766, Anna Salai  
Chennai 600 002

Attn: Ms. Abha Gupta, Manager – Corporate Compliance  
Mobile 99992 48772  
Email: [agupta@20cube.com](mailto:agupta@20cube.com)

Madam,

**Sub.: Clarification regarding License Change**

1. With regard to the above, please find attached the following:
  - (a) Opinion
2. Please feel free to contact for any clarification with regard to the above opinion. Also, kindly arrange for payment of the bill handed over to you in person earlier.

Regards,



**S. Murugappan**

Attached: as above.

sm/ts