



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 4(1)(1), MUMBAI

To,

The Principal Officer, M/s RCL Agencies (India) Pvt.Ltd.
Agent of M/s RCL Feeder Pte. Ltd., SINGAPORE
608-611, 6th floor, A Wing, Dynasty Business Park, Andheri
Kurla Road, Andheri (East)
Mumbai 400059, Maharashtra
India

Dated:
22/07/2020

DIN & Letter No :
ITBA/COM/F/17/2020-21/1027562176(1)

Sir/ Madam/ M/s,

Subject: Grant of 100% DIT Relief for your Principal M/s RCL Feeder Pte. Ltd., SINGAPORE – Reg.

Ref: Your Application dated 26.06.2020

M/s RCL Feeder Pte. Ltd., SINGAPORE, (herein referred as principal) has applied for 100% DIT relief through its agent in India **M/s RCL Agencies (India) Pvt.Ltd.**(herein referred as the applicant) on 26.06.2020 via email.

2. The application as well as the documents, filed in this regard was perused. On prima facie examination of the documents and details filed, it appears that the principal is entitled for the benefit of Article 8 of the DTAA between **India – Singapore**. In view of this, the principal is entitled for 100% DIT relief on account of income from operation of the vessels operating in the international traffic which is either owned or chartered by the principal for transport of passengers, mail, livestock or goods carried on by the principal from the Indian ports. However, any income earned for the transportation of passengers, mail, livestock or goods from one place to another place within India is not covered by this DIT Relief Certificate.

3. The Certificate is issued and will be relevant only to **M/s RCL Feeder Pte. Ltd., SINGAPORE** and not applicable to any other shipping lines. This certificate is valid for **F.Y 2020-21** unless it is cancelled or modified before the expiry of the said financial year. The fact of the cancellation or modification will be intimated to you.

Note: If digitally signed, the date of digital signature may be taken as date of document.
AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT4.1.1@INCOMETAX.GOV.IN,

The certificate is being given on an undertaking given by the principal that vessel referred above will be operated in 'International traffic' only during the validity of this certificates.

This certificate is provisional subject to the final assessment.

Owned / Chartered Vessels:

S.No.	Name of the Vessles	Validity Period
1.	Danu Bhum	01/04/2020 to 31/12/2020
2.	Supa Bhum	01/04/2020 to 31/12/2020
3.	Zante	01/04/2020 to 31/03/2021
4.	Vermont Trader	01/04/2020 to 04/11/2020
5.	Pira Bhum	01/07/2020 to 31/12/2020

Pooling partners:-

S.No.	Name of the Pooling Lines	Validity Period
1	Gold Star Line Limited	01/04/2020 to 31/03/2021
2	Orient Overseas Container Line Limited(OOCL)	01/04/2020 to 31/03/2021
3	APL Co. Pte. Ltd	01/04/2020 to 31/03/2021

4	Maersk Line	01/04/2020 to 31/03/2021
5	CMA CGM SA	01/04/2020 to 31/03/2021
6	Korea Marine Transport Company Ltd.	01/04/2020 to 31/03/2021
7	Sea Consortium Pte. Ltd.(X-Press)	01/04/2020 to 31/03/2021
8	Ocean Network Express Pte. Ltd	01/04/2020 to 31/03/2021
9	T.S. Lines Co Ltd	01/04/2020 to 31/03/2021
10	Samudera Bharat Feeder Pvt Ltd	01/04/2020 to 31/03/2021
11	Feedertech Pte Ltd	01/04/2020 to 31/03/2021
12	New Golden Sea Shipping Pte Ltd	01/04/2020 to 31/03/2021

This certificate is issued at the request of the applicant based on prima facie examination of details furnished before me and is provisional in nature, subject to final assessment. This certificate is valid up to **F.Y. 2020-21** unless cancelled by me earlier, under intimation to you.

ABHAY YASHWANT MARATHE
INT TAX CIRCLE 4(1)(1), MUMBAI

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

This document is digitally signed,
Signer: ABHAY YAS MARATHE
Date: 22 July 2020
Location: DIRECTORATE, India