



भारत सरकार/ GOVERNMENT OF INDIA  
वित्त मंत्रालय/ MINISTRY OF FINANCE  
आयकर विभाग/ INCOME TAX DEPARTMENT  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX  
INT TAX CIRCLE 4(1)(2), MUMBAI

सेवा में/ To,  T.S .LINES CO. LIMITED FL-6 167 TUN HUA N .RD , TUN - HWA N RD. TAIPEI 999999 , FOREIGN India	
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आस्क पावती संख्या/ ASK ACK No. : <b>127092010011</b>	दिनांक/ Dated: <b>01/10/2020</b>	द.प.सं. एवं पत्र संख्या /DIN & Letter No: <b>ITBA/ASK/F/73/2020-21/1028130921(1)</b>
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महोदय/ महोदया/ मेसर्स,  
Sir/ Madam/ M/s,

**Sub: Grant of 100% DIT Relief for your M/s T.S. Lines Co. Limited, based at Taipei Addition of Vessels– Reg.**

Ref: Your Application dated 19.08.2020.

1. **M/s T.S. Lines Co. Limited, Taipei**, (herein referred as principal) has applied for 100% DIT relief through its agent in India **M/s. T.S Lines (India) Pvt. Ltd.** (herein referred as the applicant) on 19.08.2020 via email and submitted document on 25.09.2020 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 – **Taiwan**. 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 T.S. Lines Co. Limited, Taipei** and not applicable to any other shipping lines. This certificate is valid up to **1<sup>st</sup> April, 2020 (April 1st, 2020 to March 31<sup>st</sup>, 2021)** 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.IT4.1.2@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:**

<b>S.No.</b>	<b>Name of Adding Pooling Lines</b>	<b>Validity period</b>
1	<i>Ocean Network Express Pte. Ltd. (ONE)</i>	<i>01.04.2020 to 31.03.2021</i>
2.	<i>Evergreen Marine Corporation (Taiwan) Ltd. (EMCL)</i>	<i>01.04.2020 to 31.03.2021</i>

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 **31<sup>st</sup> March, 2021** unless cancelled by me earlier, under intimation to you.

RICHA GULATI  
INT TAX CIRCLE 4(1)(2), MUMBAI

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