



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, RCL FEEDER PTE LTD 301-303 Emca House,289 Shahid Bhagat Singh Road Ballard Estate 400001,Maharashtra India	
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PAN: AABCR9993B	Assessment Year: 2021-22	Dated: 08/01/2021	DIN & Letter No : ITBA/COM/F/17/2020-21/1029597438(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

1. **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) Private Ltd.** (herein referred as the applicant) on 06/01/2021 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.** and not applicable to any other shipping lines. This certificate is valid for the period (**January 1, 2021 to March 31, 2021**) unless it is cancelled or modified before the expiry of said period . **The fact of cancellation or modification will be intimated to you.** 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 currency of this certificates.

This certificate is provisional subject to the final assessment.

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,

Chartered Vessel:

Sr. No.	Name of the Vessel	Validity period
1	VIRA BHUM	1 st January 2021 to 31 st March 2021

This Certificate will be applicable to vessel coming to India which is chartered by **M/s. RCL Pte Ltd., Singapore**. In such cases, the freight and such income incidental to the operation of ships in International Traffic earned by above chartered vessels shall not be taxable in India as the profit derived by **M/s. RCL Pte Ltd., Singapore** would be exempt under Article 8 of India-Singapore Treaty.

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. The certificate is valid for the period **(January 1, 2021 to March 31, 2021)** unless cancelled by me earlier, under intimation to you.

VIDYASAGAR SHIVRAJ UBALE
INT TAX CIRCLE 4(1)(1), MUMBAI

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