



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE ASSISTANT  
COMMISSIONER OF INCOME TAX  
INT TAX CIRCLE 2(1)(1), MUMBAI

To,  COSCO SHIPPING LINES (INDIA) PRIVATE LIMITED 1ST & 2ND FLOOR, A & B WI AVASHYA HOUSE,CST ROAD, KALINA SANTACRUZ EAST MUMBAI 400098,Maharashtra India	
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PAN: <b>AABCC9418Q</b>	Dated: <b>20/07/2020</b>	DIN & Letter No : <b>ITBA/COM/F/17/2020-21/1027542007(1)</b>
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Sir/ Madam/ M/s,

**Subject: Sub: Grant of 100% DIT Relief/Annual NOC in respect of M/s Cosco Shipping Lines Co. Ltd., China for F.Y.2020-21 - reg  
Ref: 1) Assessee's Letter dated 16.04.2020**

M/s. Cosco Shipping Lines Co. Ltd.(formerly known as M/s Cosco Container Lines Co. Ltd., China (PAN-AADCC4521E) has applied for a 100% DIT Relief Certificate/Annual NOC through its agent in India, M/s. Cosco Shipping Lines (India) Pvt. Ltd (PAN-AABCC9418Q) on 16.04.2020 for its 27 vessels and for the pooling arrangement with 7 shipping companies for the F.Y. 2020-21. On perusal of the same, it is certified that shipping income is earned by your principal from operation of following vessels listed below.

The applications as well as the documents, filed in this regard were perused. On prima facie examination of the documents and details, it appears that principal is entitled for the benefit of Article 8 of the DTAA between India and China. In view of this, the principal is entitled for 100% DIT Relief/Annual NOC on account of income from operation of the following 27 vessels operating in the international traffic, i.e. freight and other ancillary charges in connection with such transportation, which are either owned or chartered by principal for transportation of passengers, mail, livestock or goods carried on by the principal within 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/Annual NOC.

Sr. No.	Name of the Vessel	Sr. No.	Name of the Vessel
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Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:1713,17th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021  
Email: MUMBAI.DCIT.IT2.1.1@INCOMETAX.GOV.IN, Office Phone:02222029410

1)	COSCO ADEN	15)	COSCO BOHAI SEA
2)	COSCO AFRICA	16)	DIAPOROS
3)	COSCO AMERICA	17)	NAGAYO TOWER
4)	COSCO ASIA	18)	QINDAO TOWER
5)	COSCO BELGIUM	19)	SONGA CALABRIA
6)	COSCO EUROPE	20)	TALASSA
7)	COSCO HELLAS	21)	XIN CHI WAN
8)	COSCO INDONESIA	22)	XIN HONGKONG
9)	COSCO OCEANIA	23)	XIN PU DONG
10)	COSCO PACIFIC	24)	XIN QING DAO
11)	COSCO PHILLIPINES	25)	XIN QINHUANG DAO
12)	COSCO TAICANG	26)	XIN QUAN DHOU
13)	COSCO THAILAND	27)	XIN SHANGHAI
14)	COSCO VALENCIA		

It is also certified that shipping income earned by Principal on Pool Arrangement with following companies/Lines will also be entitled for 100% DIT Relief/Annual NOC on account of income from operation of the vessels as per the vessel sharing agreements, in respect of which DIT Relief/Annual NOC is granted and which are operating in the international traffic.

Sr. No.	Name of the Shipping Line
1	Evergreen Maritime Corporation Ltd.

2	Orient Overseas Container Line
3	Simatech Shipping Pte Ltd
4	Hapag Lloyd AG Hamburg
5	New Golden Sea Shipping Pte Ltd.
6	CMA CGM S.A.
7	MSC Mediterranean Shipping Company SA

The certificate is valid for F.Y. 2020-21. This certificate is provisional in nature and subject to final assessment. This certificate is being issued on an undertaking given by the principal that the above referred vessels will be operated in 'International Traffic' only during the currency of this certificate.



JAYASHREE MAHENDRA THAKUR  
INT TAX CIRCLE 2(1)(1), MUMBAI

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