



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>127092010007</b>	दिनांक/ Dated: <b>17/08/2020</b>	द.प.सं. एवं पत्र संख्या /DIN & Letter No: <b>ITBA/ASK/F/73/2020-21/1027732157(1)</b>
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महोदय/ महोदया/ मेसर्स,  
Sir/ Madam/ M/s,

**M/s T.S. Lines Co. Limited, Taipei**, (herein referred as principal) has applied for amendment to the 100% DIT relief through its agent in India **M/s. T.S Lines (India) Pvt. Ltd.** (herein referred as the applicant) on 16.05.2020.

2. M/s T.S. Lines Co. Limited, Taipei through their agent T. S. Lines (India) Pvt Ltd had submitted application for issue of DIT relief certificate for FY 2020-21 for their Pooling Lines which was issued vide this office letter No. ITBA/COM/F/17/2020-21/1027405575(1) Dated: 29/06/2020.

3. The assessee has now stated the said DIT certificate needs two changes w.r.t names of pooling partners as under:

1. As per the agreement (Addendum No 2 MOU COSCOSEA/KMTC/RCL/SMH/TSL/APL) CMA CGM SA has handed over its business to another pooling partner APL Co. Pte Ltd. Hence, the partner **CMA CGM SA** may be deleted from the DIT certificate.
2. **Feedertech Pte Ltd** is also named as the pooling partner in the agreement referred in point a. above. Hence, the assessee has requested that the DIT certificate may be amended accordingly. The assessee has also submitted DIT certificate of Feedertech Pte Ltd in support of its claim.

4. The application as well as the documents, filed in this regard was perused. On prima facie

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,AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021  
Email: MUMBAI.DCIT.IT4.1.2@INCOMETAX.GOV.IN,

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.

5. 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 **31<sup>st</sup> March, 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.

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 Pooling Lines:**

<b>S.No.</b>	<b>Name of Deleting Pooling Lines</b>	<b>Validity period</b>
1	CMA CGM SA	01.04.2020 to 31.03.2021

<b>S.No.</b>	<b>Name of Adding Pooling Lines</b>	<b>Validity period</b>
1	Feedertech 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 **31<sup>st</sup> March, 2021** unless cancelled by me earlier, under intimation to you.

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

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