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Corporate Identity No. U93000MH2006PTC164132

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31 March 2021

The Dy. Commissioner of Income Tax (IT) - 2(2)(2),
Room No. 1606, 16th Floor,
Air India Building, Nariman Point,
Mumbai - 400021

Dear Sir,

Re: Hapag-Lloyd Aktiengesellschaft ('HLAG')
Financial Year ('FY'): 2021-22
Sub: Request for issue of Annual Non-Objection Certificate ('NOC') under section 172 of the Income-tax Act, 1961 ('the Act')/ 100% DIT Relief Certificate for FY 2021-22

With refer to the Annual NOC/ DIT Relief certificate dated 3 July 2020 issued to HLAG by your goodself for FY 2020-21 considering that HLAG is entitled to the benefit of Article 8 of India-Germany Tax Treaty and accordingly, no tax is payable by it in respect of income earned from operation of vessel in the international traffic by HLAG within Indian ports. The said certificate enables HLAG to obtain port clearance at the time of sail of the ships from Indian ports without payment of tax. However, the Annual NOC/ DIT Relief certificate and various addendums/ extension issued for FY 2020-21 are expiring on 31 March 2021. We have enclosed the same as Annexure 1 for your ready reference.

In this connection, we under the instruction and on behalf of our principal (i.e. HLAG), wish to submit seek fresh Annual NOC ('NOC') under section 172 of the Act/ 100% DIT Relief Certificate for FY 2021-22 and hereby submit the following information/ documents for the same:

1. Background

HLAG is a limited liability company incorporated in Germany and is a tax resident of Germany. HLAG is a foreign company and is eligible to claim benefit provided under India-Germany Tax Treaty.

As part of its regular business of operation of ships internationally, HLAG is engaged in the transportation of cargo to ports outside India and vice versa. HLAG's ships are engaged in carrying of goods from foreign ports/ Indian port to an Indian port/ foreign port. It is not engaged in transportation of goods from one Indian port to another Indian port.

Accordingly, since HLAG's shipping profits are in accordance with the provisions of paragraph 1 of Article 8 of the India - Germany Tax Treaty, the income of HLAG earned from shipping business are taxable only in Germany and not in India.

2. Shareholding pattern

The details of the shareholding pattern of HLAG are enclosed as Annexure 2.



3. Certificate of incorporation

A certified English translation of certificate of incorporation of HLAG is enclosed as **Annexure 3**.

4. Tax Residency Certificate

Copy of Tax Residency Certificate issued by German revenue authorities of HLAG is enclosed as **Annexure 4**.

5. Declaration by HLAG for engaging in international traffic

A declaration certifying that vessels of HLAG are only engaged in international traffic is enclosed as **Annexure 5**.

6. Declaration stating that HLAG is not a non-vessel operating carrier company

A declaration certifying that HLAG is not a non-vessel operating carrier company is enclosed as **Annexure 6**.

7. Latest balance sheet and profit and loss account

Copy of balance sheet and profit and loss account for the year ended 31 December 2020 has been enclosed as **Annexure 7**.

8. Latest return of income ('ROI')

Acknowledgement of ROI filed for FY 2019-20 is enclosed as **Annexure 8**.

9. Declaration stating that HLAG is beneficiary of freight income earned in India

A declaration stating that HLAG is beneficiary of freight income earned in India is enclosed as **Annexure 9**.

10. Bill of lading

Copy of sample bill of lading are enclosed as **Annexure 10**.

11. List of vessels along with supporting documents

We have enclosed a list of vessels which are scheduled for visit to India during FY 2021-22 along with relevant supporting documents as **Annexure 11**.

12. Agency Agreement between HLAG and Hapag Lloyd India Private Limited ('HLIPL')

Copy of agency agreement entered between HLAG and HLIPL is enclosed as **Annexure 47**.

13. Letter of Authority

Letter of Attorney issued in favour of Ernst and Young LLP is enclosed as **Annexure 48**.

Further, we wish to submit that the profits arising to HLAG from the operation of ships in international traffic i.e. in carrying goods, etc. are from an Indian port/ Foreign port and do not operate between Indian ports. There being no operations within Indian ports, the question of taxability on the profits thereon in India does not arise by virtue of Article 8 of the India - Germany Tax Treaty. We further state that the tax required to be paid in terms of the provision of the tax treaty has been paid appropriately in the past years.

We refer to the CBDT Circular No.732 dated 20 December 1995 read with CBDT Circular No. 30 dated 26 August 2016 (enclosed as **Annexure 49 and Annexure 50**) wherein CBDT has appointed the jurisdictional Assessing officer as a competent authority to issue an Annual NOC to shipping companies where no tax is payable by ships at the Indian ports and also have granted relief to shipping companies from obtaining an NOC before each voyage.

In view of the above, we request your goodself to kindly issue an Annual NOC under section 172 of the Act/ 100% DIT Relief Certificate for FY 2021-22 for the vessels enlisted in **Annexure 11**.

We request to you kindly take the above on your record. In case your goodself does not view our application favourably, we request your goodself to kindly provide us an opportunity to personally / virtually appear before your goodself and present our case, prior to disposing our application.

In case your goodself requires any further details/ clarifications, HLAG shall be glad to provide the same.

Thanking You

Yours faithfully,

For Hapag-Lloyd India Pvt. Ltd.
(As agent of Hapag-Lloyd AG)



Authorized Signatory
Encl: As Above



Hapag-Lloyd Aktiengesellschaft ('HLAG') Financial Year ('FY') 2021-22 List of vessels along with supporting documents				
Sr. No.	Vessel Names	Documents attached	Maximum Period	Annexures Reference
1	AL MANAMAH	Ship Registry reflecting 'United Arab Shipping Company Limited' as the owner of the vessel	30 September 2021 as per addendum No 3	11A
		Time Charter agreement dated 1 August 2017 reflecting 'United Arab Shipping Company Limited and HLAG as the charterer of the vessel		11B
		Addendum No.1 dated 27 July 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		11C
		Addendum No. 2 dated 3 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		11D
		Addendum No. 3 dated 21 September 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		11E
2	AL RAWDAH	Ship Registry reflecting 'AL Rawdah Limited' as the owner of the Vessel	30 September 2021 as per addendum No 3	12A
		Novation deed dated 16 May 2017 mentioning between United Arab Shipping Company Limited, UASC Ships (No.6) Limited and Al Rawdah Limited		12B
		Bareboat Charter Agreement dated 16 May 2017 between AL Rawdah Limited and UASC Ships (No.6) Limited		12C
		Time Charter agreement dated 17 August 2017 reflecting 'United Arab Shipping Company Limited and HLAG as the charterer of the vessel and HLAG as the charterer of vessels.		12D
		Addendum No.1 dated 27 July 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		12E
		Addendum No.2 dated 23 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		12F
		Addendum No. 3 dated 21 September 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		12G
3	AL SAFAT	Ship Registry reflecting 'United Arab Shipping Company Limited' as the owner of the Vessel	30 September 2021 as per addendum No 3	13A
		Time Charter agreement dated 1 August 2017 reflecting 'United Arab Shipping Company Limited and HLAG as the charterer of the vessel		13B
		Addendum No.1 dated 27 July 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		13C
		Addendum No.2 dated 3 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		13D
		Addendum No. 3 dated 21 September 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		13E
4	AMOLIANI	Ship Registry reflecting 'Amoliani Maritime Corporation' as the owner of the Vessel	1 June 2023 as per addendum No 4	14A
		Time Charter agreement dated 27 October 2017 reflecting 'Amoliani Maritime Corporation and HLAG as the charterer of the vessel		14B
		Addendum No.1 dated 19 January 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		14C
		Addendum No.2 dated 18 November 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		14D
		Addendum No.3 dated 20 March 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		14E
		Addendum No.4 dated 20 February 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		14F
5	MAYSSAN	Ship Registry reflecting 'United Arab Shipping Company Limited' as the owner of the Vessel	30 September 2021 as per addendum No 3	15A
		Time Charter agreement dated 18 August 2017 reflecting 'United Arab Shipping Company Limited and HLAG as the charterer of the vessel		15B
		Addendum No.1 dated 27 July 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		15C
		Addendum No.2 dated 3 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		15D
		Addendum No. 3 dated 21 September 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		15E

6	MOZART	Ship Registry reflecting 'Bomar Mozart LLC' as the owner of the Vessel	1 November 2021 as per addendum No 1	16A
		Time Charter agreement dated 22 October 2019 reflecting 'Bomar Mozart LLC and HLAG as the charterer of the vessel		16B
		Addendum No.1 dated 6 October 2020 aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		16C
7	NORTHERN DEDICATION	Ship Registry reflecting 'Northern Dedication Shipping Corporation' as the operator of the Vessel	4 July 2021 as per Ship registry	17A
		Declaration mentioning W.W Chartering Services GmbH & Co. KG as the owner and Northern Dedication Shipping Corporation' as the operator of the Vessel		17B
		Time Charter agreement dated 13 November 2017 reflecting W.W Chartering Services GmbH & Co. KG and HLAG as the charterer of the vessel		17C
		Addendum No. 1 dated 1 July 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		17D
		Addendum No. 4 dated 23 August 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		17E
		Addendum No. 6 dated 3 May 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		17F
		Addendum No. 8 dated 26 February 2021 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		17G
8	NORTHERN DEXTERITY	Ship Registry reflecting 'Einundzwanzigste KG 'NRS' Nord deutsche Reederei H. Schuldt GmbH & Co. as the owner of the Vessel	15 March 2022 as per ship registry	18A
		Time Charter agreement dated 30 June 2017 reflecting Einundzwanzigste KG 'NRS' Nord deutsche Reederei H. Schuldt GmbH & Co. and HLAG as the charterer of the vessel		18B
		Addendum No. 2 dated 23 August 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		18C
		Addendum No. 4 dated 3 May 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		18D
		Addendum No. 6 dated 26 February 2021 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		18E
9	NORTHERN DISCOVERY	Ship Registry reflecting 'Northern Discovery Shipping Corporation. as the operator of the Vessel	4 November 2022 as per Ship registry	19A
		Port Authority Letter mentioning Siebenundzwanzigste KG 'NRS' Norddeutsche Reederei H. Schuldt GmbH & Co. as the owner and Northern Discovery Shipping Corporation' as the operator of the Vessel		19B
		Time Charter agreement dated 15 December 2017 reflecting Siebenundzwanzigste KG 'NRS' Norddeutsche Reederei H. Schuldt GmbH & Co. as owner and HLAG as the charterer of the vessel		19C
		Addendum No. 1 dated 13 August 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19D
		Addendum No. 2 dated 20 November 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19E
		Addendum No. 3 dated 27 March 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19D
		Addendum No. 4 dated 23 August 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19E
		Addendum No. 6 dated 8 May 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19F
		Addendum No. 8 dated 26 February 2021 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		19G
10	PAXI	Ship Registry reflecting 'PAXI Maritime Corporation' as the owner of the Vessel	31 May 2021 as per addendum No 1	20A
		Time Charter agreement dated 15 May 2019 reflecting PAXI Maritime Corporation as owner and HLAG as the charterer of the vessel		20B
		Addendum No. 1 dated 15 May 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		20C
11	RHL CALLIDITAS	Ship Registry reflecting 'RHL Calliditas Shipping Limited as the operator of the Vessel	30 June 2021 as per addendum No 2	21A
		Continuous synopsis record mentioning RHL Reederei Hamburger Lloyd GmbH & Co KG. as the owner and RHL Calliditas Shipping Limited as the operator of the Vessel		21B
		Time Charter agreement dated 14 September 2018 reflecting RHL Reederei Hamburger Lloyd GmbH & Co KG. as owner and HLAG as the charterer of the vessel		21C

		Addendum No. 1 dated 10 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		21D
		Addendum No. 2 dated 26 May 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		21E
12	SYMI I	Ship Registry reflecting 'Symi Shipping Company as the owner of the Vessel Time Charter agreement dated 13 March 2017 reflecting Symi Shipping Company as owner and HLAG as the charterer of the vessel	30 May 2021 as per addendum No 1	22A 22B
		Addendum No. 1 dated 5 March 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		22C
13	X-PRESS KARAKORAM	Ship Registry reflecting 'Tras Link Pte Ltd as the owner of the Vessel Time Charter agreement dated 6 November 2019 reflecting Tras Link Pte Ltd as owner and HLAG as the charterer of the vessel	30 November 2021 as per addendum No 1	23A 23B
		Addendum No. 1 dated 2 September 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		23C
14	BASLE EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	24A
15	NINGBO EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	25A
16	KYOTO EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	26A
17	TSINGTAO EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	27A
		Ship Registry reflecting 'Rochester Shipping Pte Ltd as the owner of the Vessel		28A
18	X-PRESS ANNAPURNA	Time Charter agreement dated 3 December 2018 reflecting Rochester Shipping Pte Ltd as owner and HLAG as the charterer of the vessel	10 December 2021 as per addendum No 2	28B
		Addendum No. 1 dated 12 March 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		28C
		Addendum No. 2 dated 24 September 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		28D
		Ship Registry reflecting 'Fillipa Shipping Company Limited' as the operator of the Vessel.		29A
19	PARIS EXPRESS	Declaration mentioning Fillipa Schiffahrtgesellschaft Mbh & Co KG as the owner and Fillipa Shipping Company Limited' as the operator of the Vessel	19 June 2020 as per ship registry	29B
		Time Charter agreement dated 20 February 2019 reflecting Fillipa Schiffahrtgesellschaft Mbh & Co KG as owner and HLAG as the charterer of the vessel		29C
		Updated Ship Registry reflecting 'Ship Leasing Company Limited' as the owner of the Vessel.		29D
		Novation agreement dated 16 July 2020 reflecting Fillipa Schiffahrtgesellschaft Mbh & Co KG. as owner. Seaspans as the owner of vessel and HLAG as the charterer of the vessel		29E
		Addendum No. 1 dated 24 July 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		29F
		Ship Registry reflecting 'New Jersey Trader Shipping Limited' as the owner of the Vessel		30A
20	NEW JERSEY TRADER	Time Charter agreement dated 6 August 2019 reflecting 'New Jersey Trader Shipping Limited and HLAG as the charterer of the vessel	1 June 2021 as per Addendum no. 3	30B 30C
		Addendum No.1 dated 29 June 2020 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		30D
		Addendum No.3 dated 1 June 2021 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		
21	GREEN HARMONY	Ship Registry reflecting 'Seabright Shipping Inc' as the owner of the Vessel	14 April 2021 as per ship registry	31A
		Time Charter agreement dated 22 October 2020 reflecting 'Sea Bright Shipping Inc and HLAG as the charterer of the vessel		31B
		Ship Registry reflecting 'Cellcontainer (No. 8) Corp' as the owner of the Vessel		32A
22	EXPRESS ATHENS	Time Charter agreement dated 29 November 2017 reflecting 'Cellcontainer (No. 8) Corp. and HLAG as the charterer of the vessel	26 May 2022 as per the Addendum No. 2	32B
		Addendum No.2 dated 10 September 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		32C
		Ship Registry reflecting 'Cellcontainer (No. 8) Corp' as the owner of the Vessel		33A
23	EXPRESS ROME	Time Charter agreement dated 2 October 2017 reflecting "Cellcontainer (No. 8) Corp. and HLAG as the charterer of the vessel	30 May 2022 as per the Addendum No. 2	33B
		Addendum No.1 dated 19 April 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		33C

		Addendum No.2 dated 10 September 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		33D
24	ARISTOMENIS	Ship Registry reflecting 'Nikitis Container Carrier S.A.' as the owner of the Vessel	31 March 2022 as per the Time Charter Agreement	34A
		Time Charter agreement dated 15 August 2018 reflecting 'Nikitis Container Carrier S.A. and HLAG as the charterer of the vessel		34B
25	ATHENIAN	Ship Registry reflecting 'Deka Container Carrier S.A.' as the owner of the Vessel	31 March 2022 as per addendum No. 1	35A
		Time Charter agreement dated 24 November 2017 reflecting 'Deka Container Carrier S.A and HLAG as the charterer of the vessel		35B
		Addendum No.1 dated 20 September 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		35C
26	NAGOYA EXPRESS	Ship Registry reflecting 'Hai Feng' as the owner of the Vessel		36A
		Time Charter agreement dated 14 September 2017 reflecting 'Hai Feng' as the owner of the vessel		36B
27	YANTIAN EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	37A
28	HONG KONG EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	38A
29	BERLIN EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	39A
30	DALIAN EXPRESS	Ship Registry reflecting 'HLAG' as the owner of the Vessel	31 March 2022	40A
31	ROME EXPRESS	Ship Registry reflecting 'MIF I no. 16 K/S Strandvejen 70 DK-2900 Hellerup' as owner of vessel	1 July 2024 as per the Time Charter Agreement	41A
		Time Charter agreement dated 20 February 2019 reflecting Filomena Schifffahrtgesellschaft mbh & Co. KG as the owner and HLAG as the charterer of the Vessel		41B
		Novation agreement dated 26 July 2019 mentioning Filomena Schifffahrtgesellschaft mbh & Co. KG as the owner and HLAG as the charterer of the Vessel		41C
32	SOUTHAMPTON EXPRESS	Ship Registry reflecting 'MIF I no. 16 K/S Strandvejen 70 DK-2900 Hellerup' as owner of vessel	1 July 2024 as per the Time Charter Agreement	42A
		Time Charter agreement dated 20 February 2019 reflecting Faustina Schifffahrtgesellschaft mbh & Co. KG as the owner and HLAG as the charterer of the Vessel		42B
		Novation agreement dated 23 July 2019 mentioning Faustina Schifffahrtgesellschaft mbh & Co. KG as the owner and HLAG as the charterer of the Vessel		42C
33	NORDSPRING	Ship Registry reflecting 'Sciffahrtsgesellschaft MS "Spring R" MBH & Co. KG as owner of vessel	15 April 2021 as per addendum No. 4	43A
		Time Charter agreement dated 4 January 2018 reflecting 'Sciffahrtsgesellschaft MS "Spring R" MBH & Co. KG as the owner and HLAG as the charterer of the Vessel		43B
		Addendum No.1 dated 7 June 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		43C
		Addendum No.2 dated 10 January 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		43D
		Addendum No.3 dated 28 August 2019 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		43E
		Addendum No.4 dated 4 January 2018 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		43F
34	CHESAPEAKE BAY	Ship Registry reflecting 'Pacific Leasing Limited' as owner of vessel	31 May 2022 as per Charter agreement	44A
		Declaration mentioning Pacific Leasing Limited as the owner and Sky Shipping S.A' as the operator of the Vessel		44B
		Time Charter agreement dated 4 March 2021 reflecting Sky Shipping S.A as the owner as the charterer of the Vessel		44C
35	TOKYO BAY	Ship Registry reflecting 'Sokset Shipping Inc' as owner of vessel	15 September 2023 as per addendum No. 2	45A
		Time Charter agreement dated 26 August 2020 reflecting 'Sokset Shipping Inc' as the owner and HLAG as the charterer of the Vessel		45B
		Addendum No.2 dated 19 January 2021 to aforesaid time charter agreement mentioning HLAG as the charterer of the vessel		45C