



सत्यमेव जयते

OFFICE OF THE
DEPUTY COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAXATION)-3(1)(2),
Room NO. 1603, 16TH Floor, Air India Building,
Nariman Point, Mumbai-400021.
PH : 022- 22048153

No. DCIT (IT)-3(1) (2)/DIT Relief/2019-20

DATE: 29.06.2019

To,
The Principal Officer,
M/s. Laurel Navigation (Mauritius)Ltd
Through its agent M/s. Star Shipping Services(India) Pvt. Ltd
3rd Floor, Raheja Centre Point,
294, C.S.T. Road, Kalina, Santacruz(E),
Mumbai-400 098.

**Sub: 100% DIT Relief Certificate for your principal
M/s . Laurel Navigation (Mauritius)Ltd**

Ref: Your application dated 22/03/2019

M/s. Laurel Navigation (Mauritius)Ltd (herein referred to as Principal) has applied on **22.03.2019** for 100% DIT Relief through its agent in India, **M/s. Star Shipping Services(India) Pvt.Ltd** (herein referred to as the applicant). It has been contended by the applicant on behalf of the principal that the principal is a tax resident of **Mauritius** and is entitled to the benefits of **Article 8** of the DTAA between India and **Mauritius** . The applicant has filed a copy of the Tax Residency Certificate and other documents in support of its claim that the effective control and management of the principal is in **Mauritius**.

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 benefits of **Article 8** of the DTAA between India and **Mauritius**. In view of this, the principal is entitled for 100% DIT relief on account of income from operation of the One vessels operating in the International Traffic which is either owned or chartered by the principal for transportation of passengers, mail, livestock or goods carried on the principal. The details of vessels are given below:

Sr.No.	Vessel	Valid upto
1)	ZIM DALIAN	31.03.2020

3. This certificate is issued and will be relevant only to M/s **Laurel Navigation (Mauritius)Ltd** for the above particular voyages only and not applicable to any other shipping line. This certificate shall remain in force for all receipts of Financial year **2019-2020** unless it is cancelled or modified, which will be intimated to you.

4. This certificate is being given on an undertaking given by the principal that the vessels referred to above will be operated in " International Traffic" only during the currency of this certificate. This certificate is provisional subject to the final assessment.



(S R MOHOD)

Assistant Commissioner of Income tax
(International Taxation)-3(1)(2), Mumbai.



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OFFICE OF THE
ASSISTANT COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAXATION)-3(1)(2),
Room NO. 1603, 16TH Floor, Air India Building,
Nariman Point, Mumbai-400021.
PH : 022- 22048153

No. ACIT (IT)-3(1) (2)/DIT Relief/2019-20

DATE:29.06.2019

To,
The Principal Officer,
M/s. Laurel Navigation (Mauritius)Ltd
Through its agent M/s. Star Shipping Services(India) Pvt. Ltd
3rd Floor, Raheja Centre Point,
294, C.S.T. Road, Kalina, Santacruz(E),
Mumbai-400 098.

**Sub: 100% DIT Relief Certificate for your principal
M/s Laurel Navigation (Mauritius) Ltd.**

Ref: this office certificate dated 29.06.2019.

It is also certified that shipping income earned by the principal on pool arrangement with the following lines will also be exempt from payment of tax in India.

1	Zim Integrated Shipping Services Ltd.
2	Gold Star Line Ltd.
3	Orient Overseas Container Line Ltd.
4	RCL Feeder Pte Ltd.
5	Hyundai Merchant Marine Co. Ltd.
6	Cosco Container Line Company Limited
7	Bengal Tiger Line Pte. Ltd (BTL)
8	Orient Express Lines Pte. Ltd. (OEL)
9	APL Co Pte. Ltd.
10	Maersk Line
11	CMA CGM S.A.
12	Far Shipping (Singapore) Pte. Ltd.
13	Emirates Shipping Line (ESL Line)
14	T.S. Line Co. Ltd.
15	Mediterranean Shipping Co (HK) Ltd.
16	Korea Marine Transport Co. Ltd.
17	Evergreen Lines
18	Pendulum Express Lines Ltd.
19	Global Feeder Shipping LLC
20	Sea Consortium Pte. Ltd.
21	Shreyas Shipping & Logs/Shreyas

This exemption is valid only with respect to vessel operated by the above mentioned shipping lines and for which 100% DIT Relief Certificate vessel-wise as per their pooling agreement has been given by the Income-tax Office.



(S.R. MOHOD)

Assistant Commissioner of Income tax
(International Taxation)-3(1)(2),Mumbai.