



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 3(2)(2), MUMBAI

To,
MILAHA INTEGRATED MARITIME & LOGISTICS
PO BOX 153, DOHA
DOHA 999999, FOREIGN
Qatar

PAN:
AAJCM8476E

Dated:
01/07/2020

DIN & Letter No :
ITBA/COM/F/17/2020-21/1027421400(1)

Sir/ Madam/ M/s,

Subject: Grant of 100% DIT Relief for M/s. Milaha Integrated Maritime and Logistics WLL for F.Y.2020-21

Ref: Your application dated 29.05.2020 received by email on 08.06.2020

Sir/Madam,



1. M/s. Milaha Integrated Maritime and Logistics WLL (herein referred as principal) has applied for 100% DIT Relief through its agent in India M/s. Poseidon Shipping Agency Pvt. Ltd (herein referred as the applicant) on 08.06.2020 for F.Y. 2020-21. Accordingly the certificate was provisionally issued upto 30.06.2020 in accordance with the order u/s. 119 of the I.T. Act, 1961 dated 31.03.2020 contained in the CBDT F.No. 275/25/2020-IT(B). It has been contended by the applicant on behalf of the principal that the principal is a tax resident of Qatar and is entitled to the benefit of Article 8 of the DTAA between India and Qatar. The applicant has filed the relevant documents in support of its claim.

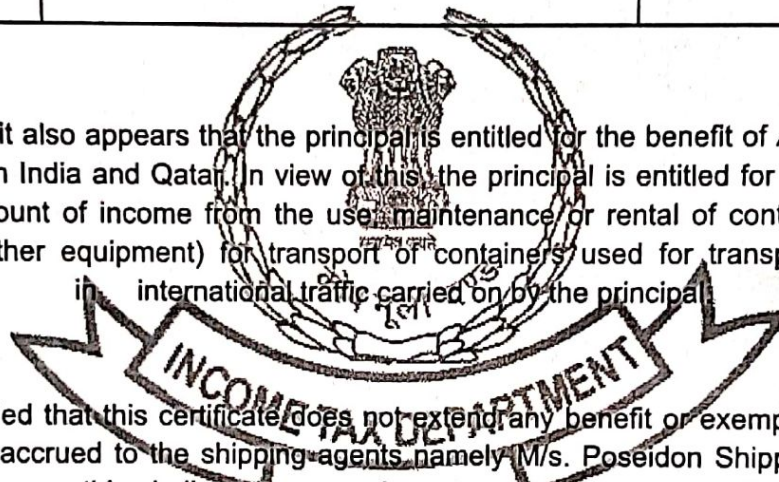
2. The application as well as the documents, filed in this regard was perused. On prima facie examination of the documents and details filed, it appears that the principal is entitled for the benefit of Article 8(1) of the DTAA between India and Qatar. In view of this, the principal is entitled for 100% DIT Relief on account of income from operation of the below mentioned 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 the principal for transportation of passengers, mail, livestock or goods carried on by the principal. 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:X,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT3.2.2@INCOMETAX.GOV.IN,

* DIN- Document Identification No.

S.No.	Name of the vessel	Valld upto
1.	MS Hawk	26.09.2020
1.	Oshairij	31.03.2021
1.	Gdynia Trader	17.12.2020

3. Further, it also appears that the principal is entitled for the benefit of Article 8(3) of the DTAA between India and Qatar. In view of this, the principal is entitled for 100% DIT Relief on account of income from the use, maintenance or rental of containers (including trailers and other equipment) for transport of containers used for transport of goods or merchandise in international traffic carried on by the principal.



4. It is clarified that this certificate does not extend any benefit or exemption towards the income being accrued to the shipping agents namely M/s. Poseidon Shipping Agency Pvt. Ltd. However, this shall not have any impact on revenue being collected by Poseidon including the freight and ancillary charges, on behalf of M/s. Milaha Integrated Maritime and Logistics WLL under Article 8(1) and 8(3) of the India Qatar DTAA as mentioned in Para 2 and 3 above.

5. The certificate is issued and will be relevant only to **M/s. Milaha Integrated Maritime and Logistics WLL** and not applicable to any other shipping lines. This Certificate shall remain in force for **F.Y. 2020-21** 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.

6. 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 has been issued on the prima facie examination of the documents filed by the applicant and on the request of the applicant. This certificate is provisional subject to the final assessment and subject to the applicant furnishing all the necessary documents at the time

of assessment proceedings. This certificate does not confer any right to the assessee for claim of 100% tax exemption at the time of assessment proceedings.

SANJEEV RANJAN
INT TAX CIRCLE 3(2)(2), MUMBAI

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

