



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 4(2)(1), MUMBAI

To,

SAMUDERA SHIPPING LINE LIMITED
402, 4th Floor Rustomjee Aspiree, Off. E.E. Highway,
Everard Nagar Road Sion
Mumbai 400022, Maharashtra
India

PAN: AAICS5871Q	Assessment Year: 2020-21	Dated: 01/10/2020	DIN & Letter No : ITBA/COM/F/17/2020-21/1028129293(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

M/s. Samudera Shipping Line. Ltd., Singapore (herein referred as principal) has applied for 100% DIT relief through its agent in India M/s Samudera Shipping Line India Pvt. Ltd. (herein referred as the applicant) on 22.06.2020. It has been contended by the applicant on behalf of the principal that the principal is a tax resident of Singapore and is entitled to the benefit of Article 8 of DTAA between India and Singapore. The applicant has filed the copy of Tax Residency Certificate and other documents in supports of its claim.

The application as well as the documents, filed in this regards were perused. On prima facie 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 and Singapore. In view of this, the principal is entitled for 100% DIT relief on account of income from operation of the vessel operating in the International traffic which are either owned or chartered 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.

This certificate is being given on an undertaking given by the principal that the vessels referred below will be operated in "international traffic" only during the currency of this certificate.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1708,17th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT4.2.1@INCOMETAX.GOV.IN,

Owned/ Chartered Vessels

1. Sinar Pomalaa,
2. Sinar Penida,
3. DA Ping,
4. Xing Ping,
5. Guang Ping

The certificate for the above referred vessel is issued from 01.04.2020 to 31.03.2021 and will be relevant only to Samunndera Shipping Line Ltd., Singapore and not applicable to any other shipping lines.

It has also been certified that shipping income earned by your principal on the following Pool arrangement involving owned/ chartered vessels specified below with the following lines will be also entitled for 100% DIT relief on account of income from operation in the International traffic.

1. Orient Express Lines Pte. Ltd.
2. Far Shipping (Singapore) Pte. Ltd.

(Vessels Name: Anton Schepers FSL Kelang, FSL Singapore, Xpress Meghna, Xpress Godavari, Xpress Yamuna, Hermann Schepers, Reinhard Schepers)

1. Simatech Shipping Pte. Ltd. (Calex)
2. Cosco / Golden Shipping (Talassa)
3. RCL (Vermont Trader)
4. Xpress Feeder (Xpress Jersey)
5. Ocean Network Express (Glen Canyon Bridge)

This certificate for the above pooling partners is valid from 01st April 2020 to 31st March, 2021.

Further, this certificate is provisional subject to the final assessment.



VIJAY KUMAR GHADIYARAM SUBRAHMANYAM
INT TAX CIRCLE 4(2)(1), MUMBAI



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



This document is digitally signed

Signer: VIJAY KUMAR ADIYARAM SUBRA
Date: 01 October 2020 14:19
Location: DIRECTORATE, India

