



EVERGREEN SHIPPING AGENCY (INDIA) PVT. LTD.

Marathon Nextgen Innova 'A' G01, Opp. Peninsula Corporate Park, Off Ganpatrao Kadam Marg, Lower Parel (W),
Mumbai - 400 013. Tel. : (022) 6165 7900 Fax : (022) 6185 7298 E-mail : info@evergreen-shipping.co.in
Corporate Identity Number : U63012MH2004PTC143923

To Whom So Ever It May Concern

We, Evergreen shipping Agency (India) Private Limited are shipping agents for "Evergreen line" which consist of "Evergreen Marine Corporation (Taiwan) Limited, Italia Marittima S.p.A., Evergreen Marine (U.K) Limited and Evergreen Marine (Singapore) Pte Limited"(herein after refer to as Principals). We hereby confirm that as per provision of Indian Income Tax act 1961 the residential status of all the Principals included in Evergreen line is non-resident and all the Principals are engaged in operation of ships in international waters.

As an agent we regularly file monthly returns of income as per the provision of section 172 of the act for freight charges, terminal charges, terminal handling charges (THC), Documentation Charges and any other charges of a similar nature collected by us on behalf of the principals in respect of goods shipped at any port in India. We hereby confirm that all the Principals are having DIT certificates issued by the concern assessing officer and as per DIT certificates issued all the Principals are entitled for 100% DIT relief. **We hereby further confirm that the entire amount payable by you to us on behalf of principals towards Freight, Terminal Handling Charges, Documentation Charges and any other charges of a similar nature for the financial year 1st April 2020 to 31st March 2021 shall be included in the returns filed or to be filed by us on behalf of the Principals under section 172 as well as, as per the provisions of section 44B of the Income Tax act, 1961.**

As Agent for

EVERGREEN LINE Website : www.evergreen-line.com

BRANCHES : Nhava Sheva, New Delhi, Chennai, Cochin, Tuticorin, Bangalore, Kolkata, Ahmedabad, Kandla (Gandhidham)

In the view of the above declaration and considering the certificate issued under 197 of the Income tax act, 1961 dated 23.06.2011 by Assistant Director of Income Tax, (IT)-3(2), Mumbai to our one of the Principal M/S Evergreen Marine Corporation (Taiwan) Limited which is valid till today, no tax is deductible under the provisions of section 195 of the Income Tax act, 1961 for the payments made to us on behalf of our Principal Evergreen Marine Corporation (Taiwan) Limited, by you.

Our other Principals are also having 100% DIT exemption and considering the clarification given by CBDT vide circular no.723 dated 19.10.1995 the provision of section 194 and 195 of the Income Tax Act, 1961 for deduction of tax at source shall not apply to freight charges and any other charges of similar nature paid to us on behalf of the other Principals by you.

 For Evergreen Shipping Agency (India) Pvt. Ltd.

As Agents

Evergreen Marine Corporation (Taiwan) Limited,

Evergreen Marine (U.K) Limited

Evergreen Marine (Singapore) Pte Limited

Italia Marittima S.p.A.,