



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

To, T.S .LINES CO. LIMITED FL-6 167 TUN HUA N .RD,TUN - HWA N RD. TAIPEI 999999,FOREIGN India	
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PAN: AAECT2066N	Assessment Year: 2021-22	Dated: 04/12/2020	DIN & Letter No : ITBA/COM/F/17/2020-21/1028846469(1)
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Sir/ Madam/ M/s,

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

- M/s. T.S. Lines Co. Limited based at Taipei**, (herein referred as principal) has applied for 100% DIT Relief through its agent in India **M/s. T.S. Lines (India) Pvt. Ltd.** (herein referred as the applicant) on 25/11/2020.
- 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 of the DTAA between **India - Taiwan**. In view of this, the principal is entitled for 100%) IT Relief on account of income from operation of the 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 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.
- The certificate is issued and will be relevant only to **M/s. T.S. Lines Co. Limited based at Taipei**,, and not applicable to any other shipping Lines. This Certificate is valid upto 31.03.2018 (from 25 NOVEMBER 2020- 22 FEBRUARY 2021) unless it is cancelled or modified before the expiry of the said period.
- This certificate is being given on an undertaking given by the principal that the vessel referred above will be operated in 'international traffic' only during the Validity of this certificate. This certificate is provisional subject to the final assessment.

Owned/Chartered Vessels:

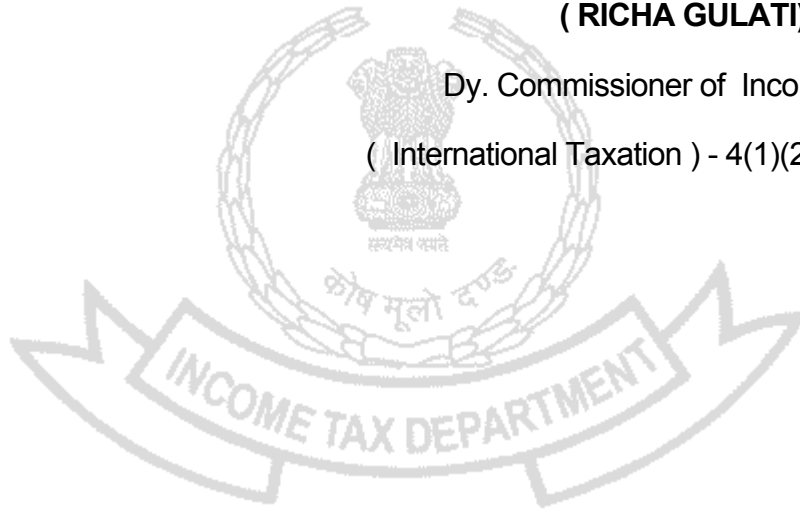
Note: If digitally signed, the date of digital signature may be taken as date of document.
,AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT4.1.2@INCOMETAX.GOV.IN,

Sr. No.	Vessel Name	Country	Validity
1	HARRIER HUNTER	BELGIUM	25.11.2020 TO 22.02.2021

(RICHHA GULATI)

Dy. Commissioner of Income Tax,

(International Taxation) - 4(1)(2), MUMBAI



RICHHA GULATI
INT TAX CIRCLE 4(1)(2), MUMBAI

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