

o/c

**Sudit K. Parekh & Co. LLP**  
Chartered Accountants

16<sup>th</sup> March 2020

To  
Deputy Commissioner of Income Tax  
(International Taxation)- 2(3)(2),  
Air India Building, 17<sup>th</sup> Floor,  
Nariman Point  
Mumbai – 400 021



**Ref: Gold Star Lines Limited (Assessee)**  
**Assessment Year: 2021-22**  
**PAN: AAACG5389F**

**Sub: Application for 100% DIT Relief under section 195(2) for M/s Gold Star Line Ltd (Principal).**

Dear Sir,

With reference to the above subject, we are approaching your good self for a 100% DIT Relief Certificate in accordance with Article 8 of India-Israel Tax Treaty in respect of freight income and other ancillary charges, on behalf of our client, M/s Gold Star Line Ltd.

We wish to inform your good self that earlier 100% DIT Relief Order issued by your good self in respect of M/s Gold Star Line Ltd. is valid till 31<sup>st</sup> March 2020. A copy of the said 100% DIT Relief Order has been enclosed herewith for your good self's perusal and ready reference. Accordingly, we request your good self to kindly issue a fresh 100% DIT Relief Certificate in respect of M/s Gold Star Line Ltd. for F.Y. 2020-21.

In this connection, please find enclosed the following documents:-

1. Letter intimating registered office of Star Shipping Services (I) Pvt Ltd. (Agent). **(Enclosure 1)**
2. Letter detailing the name of directors in the agent company and principal's complete name and address. **(Enclosure 2)**
3. Letter detailing the bank account in India. **(Enclosure 3)**
4. Undertaking that the principal is the full beneficiary of the freight collected in India. **(Enclosure 4)**
5. Undertaking as to the filing of annual return on principal's behalf by agent in India. **(Enclosure 5)**
6. Undertaking that the vessels of the principal shall operate only in international traffic. **(Enclosure 6)**
7. Letter intimating pooling arrangement partners and vessels owned/chartered by the principals **(Enclosure 7)**

8. Sample copy of blank bill of lading. **(Enclosure 8)**
9. Certificate of Incorporation of Gold Star Line Ltd. **(Enclosure 9)**
10. Copy of Tax Residency Certificate of principal. **(Enclosure 10)**
11. Copy of the Agreement between the agent and the principal. **(Enclosure 11)**
12. Copy of Memorandum of Agreement between GSL and its pooling partners. **(Enclosure 12, 12A, 12B, 12C, 12D, 12E, 12F, 12G, 12H & 12I)**
13. Copy of an agreement between GSL and Laurel Navigation (Mauritius) Ltd. **(Enclosure 13)**
14. Copy of an agreement between GSL and Zim Integrated Shipping Services Limited **(Enclosure 14)**
15. Copy of an agreement between LNL and its pooling partners. **(Enclosure 15A & 15B)**
16. Copy of Charter Party agreement and Ship Registry. **(Enclosure 16, 17, 18, 19, 20 & 21)**
17. Details of pooling partners, vessels to be contributed by each pooling partners, country of residency and whether Tax Treaty is entered into with India. **(Enclosure 22)**
18. 100% DIT Relief Order along with the endorsements to the said certificate issued by your good self in case of Gold Star Line Ltd. for FY 2019-20. **(Enclosure 23, 24, 25 & 26)**
19. Declaration of effective place of management of GSL **(Enclosure 27)**
20. Articles of Association of GSL **(Enclosure 28)**
21. Shareholding pattern of Star India **(Enclosure 29)**
22. **Note on Place of Effective Management (POEM)**

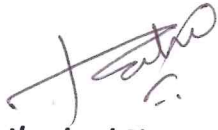
It is submitted that although Assessee is incorporated in Hong Kong, the effective control and management is in Israel and accordingly, it is a tax resident of Israel. In order to substantiate the same the copy of Tax Residency Certificate (TRC) for the year 2020 issued by Israel Revenue Authority is submitted in this application.

Further, Assessee has also received the MAP order (F No 480/6/2002 FTD) dated 29.09.2003 wherein it is held that Assessee is a tax resident of Israel as its effective place of management and control is in Israel. Accordingly, Assessee has POEM in Israel. Copy of MAP order is attached again for your good self's ready reference.

We hope the above meets with your good self's requirements. We would be glad to submit any other information or clarification, which your good self may have in regard to the above. We request you to kindly grant us 100% DIT Relief Certificate at the earliest. We hope your good self would accede to our request and oblige.

Thanking you,

For **SUDIT K. PAREKH & CO. LLP**  
Chartered Accountants



**Authorised Signatory**