



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

To, CMA CGM S A INDIABULLS FINACE CENTRE TOWER 3 8TH FLOOR, SENAPATI BAPAT MARG ELPHINSTONE ROAD WEST MUMBAI 400013, Maharashtra India	
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PAN: AABCC9048G	Dated: 20/07/2020	DIN & Letter No : ITBA/COM/F/17/2020-21/1027542049(1)
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Sir/ Madam/ M/s,

Subject: Sub: Grant of 100% DIT Relief in respect of M/s CMA CGM S.A., France for F.Y.2020-21 - reg

Ref: 1) Your submission dated 28.03.2020, 23.06.2020, 27.06.2020 and 08.07.2020

M/s CMA CGM SA, France(PAN- AABCC9048G) has applied for a 100% DIT Relief Certificate through its agent in India, M/s CMA CGM Agencies (India) Private Limited(PAN- AADCC3951G) on 28.03.2020 and subsequent letters for its 30 vessels and for the pool arrangement with 19 shipping companies for the F.Y. 2020-21. On perusal of the same, it is certified that shipping income is earned by your principal from operation of following vessels listed below.

The applications as well as the documents, filed in this regard were perused. On prima facie examination of the documents and details, it appears that principal is entitled for the benefit of Article 9 of the DTAA between India and France. In view of this, the principal is entitled for 100% DIT Relief on account of income from operation of the following 30 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 principal for transportation of passengers, mail, livestock or goods carried on by the principal within 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.

Sr. No.	Name of the Vessel	Sr. No.	Name of the Vessel
1	ALS FLORA	16	CMA CGM BUTTERFLY
2	CMA CGM JAMAICA	17	CMA CGM MEDEA

Note: If digitally signed, the date of digital signature may be taken as date of document.
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3	SEASPAN LEBU	18	AS CYPRIA
4	IRENES RHYTHM	19	BERMUDA
5	MS EAGLE	20	CMA CGM URUGUAY
6	NORO	21	LOUSIE
7	LYME BAY	22	EDISON
8	APL SAVANNAH	23	BALTIC BRIDGE
9	APL CHONGQING	24	CMA CGM IVANHOE
10	CMA CGM RABELAIS	25	GLACIER BAY
11	CMA CGM RACINE	26	KUMASI
12	CMA CGM ALMAVIVA	27	CMA CGM MOLIERE
13	CMA CGM TITUS	28	APL OREGON
14	JPO VIRGO	29	CPO NORFOLK
15	ROSSINI	30	APL COLUMBUS

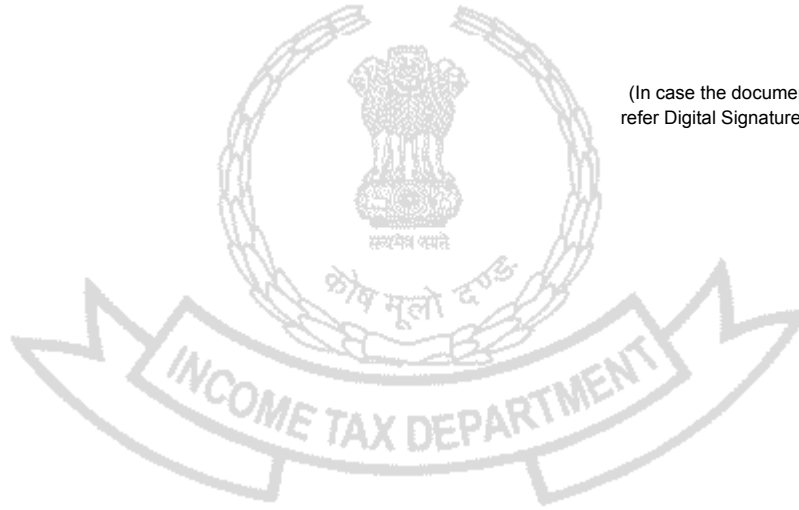
It is also certified that shipping income earned by Principal on Pool Arrangement with following companies/Lines will also be entitled for 100% DIT relief on account of income from operation of the vessels as per the vessel sharing agreements, in respect of which DIT relief is granted and which are operating in the international traffic.

Sr. No.	Name of the Shipping Line
1	Hapag-Lloyd AG
2	A.P.L. Co. Pte Ltd.

3	Nippon Yusen Kaisha - ("NYK")
4	Ocean Network Express Pte. Ltd. ("ONE")
5	Orient Overseas Container Line Limited - ("OOCL")
6	ANL Singapore Pte. Ltd.
7	Emirates Shipping Line (Emirates)
8	A.P. Moller Maersk A/S (MSK)
9	Hanjin Shipping Co. Ltd. (HJS)
10	United Arab Shipping Co. S.A.G. (UASC)
11	COSCO Container Lines Company Limited (COSCON)
12	Pacific International Lines (Pte.) Ltd. (PIL)
13	Mediterranean Shipping Company S.A. (MSC)
14	COSCO Container Lines South East Asia Pte. Ltd.
15	Kawasaki Kisen Kaisha Ltd.
16	RCL Feeder Pte. Ltd.
17	Simatech Shipping Pte. Ltd. / Simatech Shipping Llc
18	T.S. Lines Co. Ltd.
19	Hamburg Sud KG

The certificate is valid for F.Y. 2020-21. This certificate is provisional in nature and subject to final assessment. This certificate is being issued on an undertaking given by the principal that the above referred vessels will be operated in 'International Traffic' only during the currency of this certificate.

JAYASHREE MAHENDRA THAKUR
INT TAX CIRCLE 2(1)(1), MUMBAI



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