



सत्यमेव जयते

GOVERNMENT OF INDIA
Office of The
DEPUTY COMMISSIONER OF INCOME-TAX (IT)-4(2)(1),
MUMBAI.
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No. DCIT(IT)-4(2)(1)/DIT/Samudera Shipping/2019-20

Dated: 11.04.2019

To,
The Principal Officer,
M/s. Samudera Shipping Line (India) Pvt. Ltd
402, 4th Floor, Rustomjee Aspiree,
Eastern Express Highway Sion,
Mumbai-400022.

Sub: Grant of 100 % DIT Relief of your Principal **Samudera Shipping Line Ltd., Singapore** in respect of Owned /Chartered Vessels.
Ref: Your letter dated 27th March, 2019.

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 27.03.2019. 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 the DTAA between India and Singapore. The applicant has filed the copy of Tax Residency Certificate and other documents in support of its claim.

The application as well as the documents, filed in this regard 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 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 India 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.

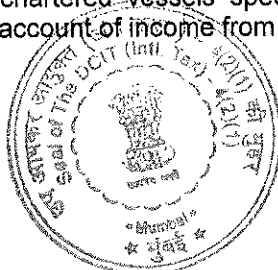
This certificate is being given on an undertaking given by the principal that the vessels referred below will be operated in "international traffic" only during the currency of this certificate.

Owned/Chartered Vessels added:

1. Sinar Pomalaa
2. Donghai
3. Xing Ping
4. Herm
5. DA Ping

The certificate for the above referred vessel is issued from **01.04.2019 to 30.06.2019** and will be relevant only to **Samudera 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. *Ocean Network Express Pte. Ltd. ("ONE")*.

Vessels:

- i. MOL SUCCESS,
- ii. ATHEN BRIDGE,
- iii. MOL EMINENCE,
- iv. MOL EMERALD,
- v. NYK FURANO,
- vi. MOL GENEROSITY,
- vii. MOL GATEWAY,
- viii. MOL GLOBE,
- ix. MOL GRANDEUR,
- x. HONULULU BRIDGE,
- xi. SAN FRANCISCO BRIDGE,
- xii. NYK THEMIS,
- xiii. NYK AQUARIUS,
- xiv. NYK ATHENA,
- xv. NYK TRITON,
- xvi. NYK THESEUS,
- xvii. NYK ATLAS,
- xviii. NYK ARGUS,
- xix. MOL GRANDEUR,
- xx. MOL PRESTIGE,
- xxi. JAKARTA BRIDGE,
- xxii. MOL COURAGE,
- xxiii. NYK FURANO,
- xxiv. SEA SPAN DUBAI,
- xxv. AMBASSADOR BRIDGE,
- xxvi. MOL PRESTIGE,
- xxvii. CONTI DARWIN,
- xxviii. NYK APOLLO

2. *Orient Express Lines (S) Pte. Ltd.*

Vessels:

- i. BLPL BLESSING,
- ii. OEL SINGAPORE,
- iii. LILY QUEEN,
- iv. ASIATIC GLORY

3. *Far Shipping (Singapore) Pte. Ltd.*

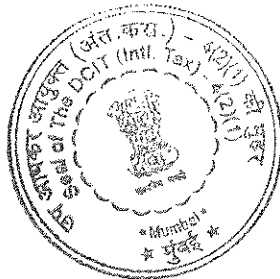
Vessels:


- i. HERMANN SCHEPERS,
- ii. REINHARD SCHEPERS

4. *Simatech Shipping Pte Ltd. ("CALEX")*

This certificate for the above pooling partners is valid from 1st April, 2019 to 30th June, 2019.

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




(Aastha Madhur)
Deputy Commissioner of Income Tax,
(International Taxation)-4(2)(1),
Mumbai.