



Office of the
Deputy Commissioner of Income Tax (International Taxation)-2(3)(2), Mumbai
17th Floor, Room No. 1711, 'Air India, Nariman Point,
Mumbai 400 021

No.DCIT(IT)-2(3)(2)/DIT Relief/2018-19/4

Date : 28/03/2019.

To,
The Principal Officer,
M/s Star Shipping Services(India) Pvt.Ltd
Raheja centre-point, 3rd floor, 294, C.S.T Road, off Bandra-kurla,
Near Mumbai University, Santacruz(E), Mumbai - 400098

Sub: Grant of 100% DIT relief for your principal M/s Gold Star Line Ltd., for FY- 2019-20

Ref: Your Letter dated 08.03.2019.

Kindly refer to the above.

M/s Gold Star Line Ltd., has applied for 100% DIT Relief through its representative **M/s Star Shipping Services (India) Pvt. Ltd** on 08.03.2019. It has been contended by the applicant on behalf of the principal that the principal is a tax resident of Israel and is entitled to the benefit of Article 8 of the DTAA between India and Israel. 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 Israel.

In view of this, the principal is entitled for **100% DIT Relief** on account of income from operation of the following vessels operating in the international traffic, which are either **owned or chartered** by the principal or have pooling arrangements with the pooling partners mentioned below for transportation of passengers, mail, livestock or goods carried on by the principal within Indian ports.

1. **Orient Overseas Container Line Ltd**
2. **RCL Feeder Pte Ltd**
3. **Hyundai Merchant Marine Co. Ltd.**
4. **Cosco container Line Company Limited**

5. **Bengal Tiger Line Pte Ltd.(BTL)**
6. **Orient Express Lines Pte Ltd.(OEL)**
7. **APL Co Pte Ltd.**
8. **Maersk Line**
9. **CMA CGM S.A**
10. **Far Shipping (Singapore) Pte. Ltd**
11. **Emirates Shipping Line(ESL Line)**
12. **T.S.Line Co.Ltd.**
13. **Mediterranean Shipping Co.(HK) Ltd.**
14. **Korea Marine Transport Co. Ltd.**
15. **Evergreen Lines**
16. **Pendulum Express Lines Ltd.**
17. **Global Feeder Shipping LLC**
18. **Sea Consortium Pte Ltd.**
19. **Shreyas Shipping & Logs/Shreyas**

Further, M/s Goldstar Line Ltd. being a group company of M/s ZIM INTEGRATED SHIPPING SERVICES LTD and M/s LAUREL NAVIGATION(MAURITIUS) LTD. also loads vessels of M/s ZIM INTEGRATED SHIPPING SERVICES LTD and M/s LAUREL NAVIGATION(MAURITIUS) LTD.and their pooling partners. In view of this, they are also entitled for 100% DIT Relief. It is also certified that shipping income earned by your principal with the following lines and vessels are also entitled for 100% DIT relief on account of income earned from operation in the international traffic mentioned as under: .

1. ZIM INTEGRATED SHIPPING SERVICES LTD.
2. LAUREL NAVIGATION(MAURITIUS) LTD.
3. PACIFIC INTERNATIONAL LINES PTE LIMITED
- 4.SIMATECH SINGAPORE PTE.LTD.

S.NO.	VESSEL NAME	VALID UPTO
1.	M.V.HS BAFFIN	31.03.2020
2.	M.V.IAN H	31.03.2020
3.	M.V.HAMBURG BAY	31.03.2020
4.	M.V.CONTISTOCKHOLM	31.03.2020
5.	M.V.CSL MANHATTAN	31.03.2020
6.	M.V.DA DAN XIA	31.03.2020
7.	M.V.CAR STAR	31.03.2020

The certificate is issued and will be relevant only to **M/s Gold Star Line Ltd.** and not applicable to any other shipping Lines. This certificate shall remain in force for the financial year **2019-20 i.e from 01/04/2019 TO 31/03/2020**, unless it is cancelled or modified before the expiry of the said financial year. The fact of the cancellation or modification will be intimated to you.

The certificate is being given on an undertaking given by the principal that the vessels referred to the above will be operated in '**international traffic**' only during the currency of this certificate.

This certificate is provisional subject to the final assessment.



(AKASH JAIN)

Deputy Commissioner of Income Tax,
(International Taxation)-2(3)(2), Mumbai.

आकाश जैन
AKASH JAIN

आयकर उप आयुक्त (अंतराष्ट्रीय कर)-2(3)(2), मुंबई
Dy. Commissioner of Income Tax
(International Taxation)-2(3)(2), Mumbai