



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

To,

The Principal Officer
M/s. Hapag Lloyd India Pvt. Ltd., 403 & 404, Satellite
Gazebo, "A" Wing, 4th Floor, Guru Hargovindji Marg,
Andheri (East),
Mumbai 400093, Maharashtra
India

Dated:
03/07/2020

DIN & Letter No :
ITBA/COM/F/17/2020-21/1027436397(1)

Sir/ Madam/ M/s,

Subject: Grant of Annual NOC (100% DIT Relief) for your principal M/s. Hapag – Lloyd AG Hamburg, Germany for F.Y. 2020-21.
Ref: Your letter dt. 22/06/2020.

M/s. Hapag – Lloyd AG Hamburg, Germany, has applied for **Annual NOC (100% DIT Relief)** through its agent in India **M/s. Hapag – Lloyd India Pvt. Ltd.** It has been contended by the applicant on behalf of the principal that the principal is a tax resident of Germany and is entitled the benefit of Article 8 of the DTAA between India and Germany. The applicant has filed a copy of Tax Residency Certificate and other documents in support of its claim.

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 the benefit of Article 8A of the DTAA between India and Germany. In view of this, the principal is entitled for **Annual NOC (100% DIT Relief)** on account of income from operation of the vessel operating in the international traffic, which are either **owned or chartered** by the principal for transportation of passengers, mail, livestock or goods carried on by the principal within Indian ports.

Sl. No.	Name of the Vessel	Validity Period
1	AL MANAMAH	30/09/2020
2	AL SAFAT	30/09/2020
3	MONTPELLIER	24/10/2020
4	NAVIOS UNISON	31/03/2021
5	NINGBO EXPRESS	31/03/2021

Note: If digitally signed, the date of digital signature may be taken as date of document.
AAYAKAR BHAVAN, MAHARISHI KARVE ROAD, MUMBAI, Maharashtra, 400020
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN,

6	NORTHERN DEDICATION	30/09/2020
7	NORTHERN DISCOVERY	30/09/2020
8	SEASPAN YANGTZE	31/03/2021
9	TENO	31/03/2021
10	Al Rawdah	30/09/2020
11	Yantian Express	31/03/2021
12	WESTERMOOR	27/08/2020
13	KYOTO EXPRESS	31/03/2021
14	ATHENIAN	31/03/2021
15	NORDSPRING	25/10/2020
16	Berlin Express	31/03/2021
17	JOGELA	07/11/2020
18	RHL CALLIDITAS	20/10/2020
19	SOUTHAMPTON EXPRESS	31/03/2021
20	EXPRESS ATHENS	31/03/2021
21	Basle Express	31/03/2021
22	Pargue Express	31/03/2021
23	MOZART	15/11/2020
24	X-PRESS ANNAPURNA	31/03/2021

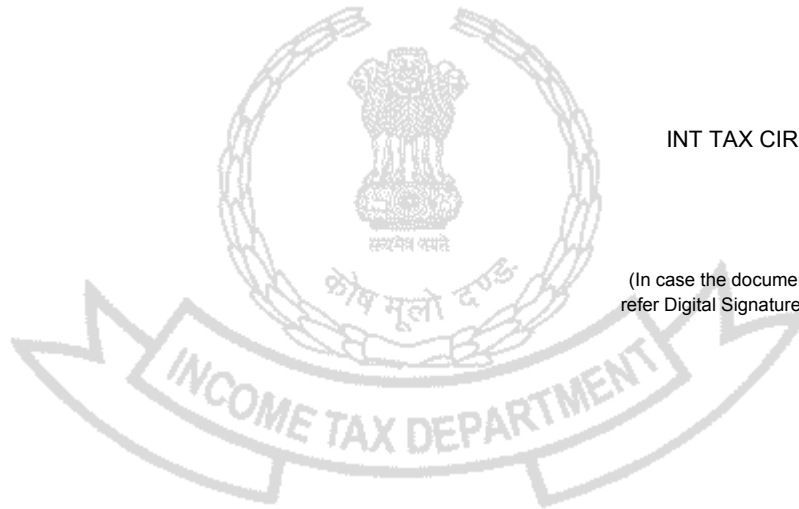
25	NORTHERN PRIORITY	05/10/2020
26	NORTHERN DEXTERITY	29/09/2020
27	MAYSSAN	30/09/2020
28	TSINGTAO EXPRESS	31/03/2021
29	HONG KONG EXPRESS	31/03/2021
30	PARIS EXPRESS	31/03/2021
31	CSAV TYNDALL	31/03/2021
32	Shanghai Express	31/03/2021
33	KEA	15/06/2020
34	E.R.Seoul	20/06/2020
35	ARISTOMENIS	31/03/2021
36	ROME EXPRESS	31/03/2021
37	JAZAN	31/03/2021
38	SYMI I	31/03/2021
39	MADRID EXPRESS	31/03/2021
40	NEW JERSEY TRADER	10/08/2020
41	X-PRESS KARAKORAM	15/11/2020
42	Dalian Express	31/03/2021

This certificate is issued and will be relevant only to **M/s. Hapag – Lloyd AG Hamburg, Germany** and not applicable to any other shipping lines. This certificate shall remain in force for the **Financial Year 2020-21**

unless it is cancelled or modified before the expiry of the said Financial Year and the reason of the cancellation or modification will be intimated to you accordingly. However, any income earned for the transportation of passengers, mail livestock or goods within India is not covered by this NOC (DIT Relief Certificate).

The certificate is being given on an undertaking given by the principal that the vessel(s) referred above will be operated in '**international traffic**' only during the currency of this certificate. Further, **income earned from feeder vessels, which connect to mother vessel, which is not owned, leased, chartered or pooled by M/s. Hapag – Lloyd AG Hamburg, Germany is not covered under Article 8 of DTAA between India and Germany.**

This certificate is provisional in nature and subject to the final assessment.



KUNAL HAVER
INT TAX CIRCLE 2(2)(2), MUMBAI

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