



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
आयकर विभाग/ INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 2(2)(2), MUMBAI

सेवा में/ To, HAPAG-LLOYD AKTIENGESELLSCHAFT 403 and 404, SATTELITE GAZEBO, 4TH FLOOR, A WING , GURUHARGOVINJI MARG, CHAKALA Mumbai MUMBAI 400093 , Maharashtra India	
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आस्क पावती संख्या/ ASK ACK No. : 226592110003	दिनांक/ Dated: 21/04/2021	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2021-22/1032589619(1)
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महोदय/ महोदया/ मेसर्स,
Sir/ Madam/ M/s,

Sub: Grant of **Annual NOC (100% DIT Relief)** for your principal **M/s. Hapag – Lloyd AG Hamburg, Germany** for F.Y. 2021-22.

Ref: Your letter dt. 31/03/2021.

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 i.e. **M/s. Hapag – Lloyd AG Hamburg, Germany** 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	30/09/2021
2	AL RAWDAH	30/09/2021
3	AL SAFAT	30/09/2021

Note: If digitally signed, the date of digital signature may be taken as date of document.
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Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

4	AMOLIANI	31/03/2022
5	MAYSSAN	30/09/2021
6	MOZART	01/11/2021
7	NORTHERN DEDICATION	04/07/2021
8	NORTHERN DEXTERITY	31/03/2022
9	NORTHERN DISCOVERY	31/03/2022
10	PAXI	31/05/2021
11	RHL CALLIDITAS	30/06/2021
12	SYMI I	30/05/2021
13	X-PRESS KARAKORAM	30/11/2021
14	BASLE EXPRESS	31/03/2022
15	NINGBO EXPRESS	31/03/2022
16	KYOTO EXPRESS	31/03/2022
17	TSINGTAO EXPRESS	31/03/2022
18	X-PRESS ANNAPURNA	10/12/2021
19	PARIS EXPRESS	31/03/2022
20	NEW JERSEY TRADER	01/06/2021
21	GREEN HARMONY	30/11/2021
22	EXPRESS ATHENS	31/03/2022

23	EXPRESS ROME	31/03/2022
24	ARISTOMENIS	15/08/2021
25	ATHENIAN	31/03/2022
26	NAGOYA EXPRESS	31/03/2022
27	YANTIAN EXPRESS	31/03/2022
28	HONG KONG EXPRESS	31/03/2022
29	BERLIN EXPRESS	31/03/2022
30	DALIAN EXPRESS	31/03/2022
31	ROME EXPRESS	31/03/2022
32	SOUTHAMPTON EXPRESS	31/03/2022
33	CHESAPEAKE BAY	31/03/2022
34	TOKYO BAY	31/03/2022

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 2021-22** 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.

MADHURA MADHAV NAYAK

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

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

