



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. : 524862210001	दिनांक/ Dated: 01/04/2022	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2022-23/1042425786(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. 2022-23

Ref: Your letter dt. 28/02/2022.

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.

Sr. No.	Name of the Vessel	Validity Period
1	AL MANAMAH	31/03/2023

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2	AMOLIANI	31/03/2023
3	ANTIBES EXPRESS	31/03/2023
4	ARGOLIKOS	31/03/2023
5	ATHENIAN	31/03/2023
6	BEA SCHULTE	31/03/2023
7	BERLIN EXPRESS	31/03/2023
8	BUDAPEST EXPRESS	31/03/2023
9	CHESAPEAKE BAY	14/06/2022
10	DALLAS EXPRESS	31/03/2023
11	EXPRESS ATHENS	31/03/2023
12	EXPRESS ROME	31/03/2023
13	HERTA	01/05/2022
14	IKARIA	31/03/2023
15	KYOTO EXPRESS	31/03/2023
16	LONG BEACH EXPRESS	31/03/2023
17	MIRADOR EXPRESS	31/03/2023
18	MOMBASA EXPRESS	31/03/2023
19	NAGOYA EXPRESS	31/03/2023

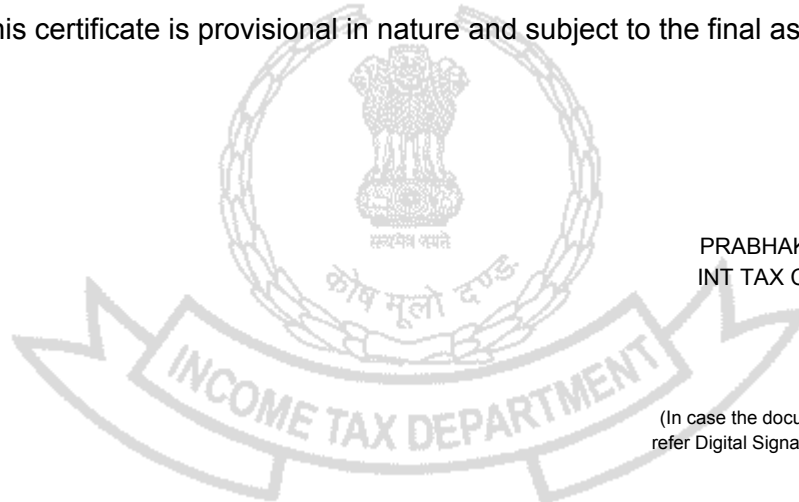
20	NAVIOS CONSTELLATION	31/03/2023
21	NINGBO EXPRESS	31/03/2023
22	NORTHERN DEDICATION	01/07/2022
23	OSAKA EXPRESS	31/03/2023
24	PRAGUE EXPRESS	31/03/2023
25	RDO FORTUNE	23/10/2022
26	SEASPAN LAHORE	31/03/2023
27	SOFIA EXPRESS	31/03/2023
28	TOKYO BAY	31/03/2023
29	TSINGTAO EXPRESS	31/03/2023
30	YANTIAN EXPRESS	31/03/2023
31	BASLE EXPRESS	31/03/2023
32	DALIAN	31/03/2023
33	HONGKONG EXPRESS	31/03/2023
34	NORTHERN DISCOVERY	04/11/2022
35	ROME EXPRESS	31/03/2023
36	SOUTHAMPTON EXPRESS	31/03/2023
37	NORTHERN DEXTERITY	31/03/2023

38	TEMA EXPRESS	31/03/2023
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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 2022-23** 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.



PRABHAKAR PRAKASH RANJAN
INT TAX CIRCLE 2(2)(2), MUMBAI

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