



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 31/03/2025	DIN & Letter No : ITBA/COM/F/17/2024-25/1075360251(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of **Annual NOC (100% DIT Relief)** for your principal **M/s. Hapag – Lloyd AG Hamburg, Germany** for F.Y. 2025-26 (PAN: AAACH0979G)

Ref: Your letter dt. 27/02/2025 and 24/03/2025

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.** on 27/02/2025 and 24/03/2025. 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 8 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Sr. No.	Name of the Vessel	Owned / Chartered	Validity Period
1	AL SAFAT	Owned	01.04.2025 to 31.03.2026
2	AMALTHEA	Chartered	01.04.2025 to 11.06.2025
3	ARGOLIKOS	Chartered	01.04.2025 to 26.10.2025
4	ATHENIAN	Chartered	01.04.2025 to 31.03.2026
5	BALTIMORE EXPRESS	Chartered	01.04.2025 to 31.03.2026
6	BASLE EXPRESS	Owned	01.04.2025 to 31.03.2026
7	BERLIN EXPRESS	Owned	01.04.2025 to 31.03.2026
8	BREMEN EXPRESS	Owned	01.04.2025 to 31.03.2026
9	BUDAPEST EXPRESS	Chartered	01.04.2025 to 31.03.2026
10	CAUTIN	Chartered	01.04.2025 to 31.03.2026
11	CHARLESTON EXPRESS	Chartered	01.04.2025 to 05.09.2025
12	CHENNAI EXPRESS	Chartered	01.04.2025 to 20.11.2025
13	CHICAGO EXPRESS	Owned	01.04.2025 to 31.03.2026
14	CISNES	Chartered	01.04.2025 to 31.03.2026
15	COLOMBIA EXPRESS	Chartered	01.04.2025 to 31.03.2026
16	COLOMBO EXPRESS	Owned	01.04.2025 to 31.03.2026
17	COPIAPO	Chartered	01.04.2025 to 31.03.2026

18	DALIAN EXPRESS	Owned	01.04.2025 to 31.03.2026
19	DALLAS EXPRESS	Owned	01.04.2025 to 31.03.2026
20	DUBAI EXPRESS	Owned	01.04.2025 to 31.03.2026
21	EXPRESS ARGENTINA	Chartered	01.04.2025 to 26.05.205
22	FRANKFURT EXPRESS	Chartered	01.04.2025 to 31.03.2026
23	GH FOEHN	Chartered	01.04.2025 to 31.03.2026
24	HAIPHONG EXPRESS	Chartered	01.04.2025 to 31.03.2026
25	HANSA EUROPE	Chartered	01.04.2025 to 19.10.2025
26	HANSA RATZEBURG	Chartered	01.04.2025 to 14.05.2025
27	IRENES RESOLVE	Chartered	01.04.2025 to 20.07.2025
28	IRENES RULE	Chartered	01.04.2025 to 10.07.2025
29	JAZAN	Owned	01.04.2025 to 31.03.2026
30	KIEL EXPRESS	Owned	01.04.2025 to 31.03.2026
31	KUALA LUMPUR EXPRESS	Owned	01.04.2025 to 31.03.2026
32	KYOTO EXPRESS	Owned	01.04.2025 to 31.03.2026
33	LEAM CHABANG EXPRESS	Chartered	01.04.2025 to 31.03.2026
34	LONG BEACH EXPRESS	Chartered	01.04.2025 to 31.03.2026
35	LOSS ANGELES EXPRESS	Chartered	01.04.2025 to 31.03.2026

36	MIRADOR EXPRESS	Chartered	01.04.2025 to 12.11.2025
37	MOMBASA EXPRESS	Chartered	01.04.2025 to 31.03.2026
38	MUNDRA EXPRESS	Chartered	01.04.2025 to 31.03.2026
39	NAGOYA EXPRESS	Chartered	01.04.2025 to 31.03.2026
40	NANSHA EXPRESS	Chartered	01.04.2025 to 31.03.2026
41	NAVIOS CONSTELLATION	Chartered	01.04.2025 to 31.03.2026
42	NAVIOS DORADO	Chartered	01.04.2025 to 31.03.2026
43	NHAVA SHEVA EXPRESS	Chartered	01.04.2025 to 31.03.2026
44	NILEDUTCH LION	Chartered	01.04.2025 to 31.03.2026
45	NINGBO EXPRESS	Owned	01.04.2025 to 31.03.2026
46	NORFOLK EXPRESS	Chartered	01.04.2025 to 31.03.2026
47	OSAKA	Chartered	01.04.2025 to 21.05.2025
48	OSAKA EXPRESS	Owned	01.04.2025 to 31.03.2026
49	PRAGUE EXPRESS	Chartered	01.04.2025 to 31.03.2026
50	RDO CONCORD	Chartered	01.04.2025 to 26.06.2025
51	RIO GRANDE EXPRESS	Chartered	01.04.2025 to 29.11.2025
52	ROME EXPRESS	Chartered	01.04.2025 to 31.03.2026
53	SANTA VIOLA	Chartered	01.04.2025 to 09.11.2025

54	SAVANNAH EXPRESS	Chartered	01.04.2025 to 31.03.2026
55	SEASPAN AMAZON	Chartered	01.04.2025 to 11.10.2025
56	SEASPAN GANGES	Chartered	01.04.2025 to 28.09.2025
57	SEASPAN HAMBURG	Chartered	01.04.2025 to 31.03.2026
58	SEASPAN HUDSON	Chartered	01.04.2025 to 31.03.2026
59	SEASPAN LAHORE	Chartered	01.04.2025 to 31.03.2026
60	SOFIA EXPRESS	Chartered	01.04.2025 to 31.03.2026
61	SOUTHAMPTON EXPRESS	Chartered	01.04.2025 to 31.03.2026
62	SPIL KARTIKA	Chartered	01.04.2025 to 30.08.2025
63	SUAPE EXPRESS	Chartered	01.04.2025 to 31.03.2026
64	TAYMA EXPRESS	Chartered	01.04.2025 to 31.03.2026
65	TEMA EXPRESS	Chartered	01.04.2025 to 28.02.2026
66	TENO	Chartered	01.04.2025 to 31.03.2026
67	TIRUA	Owned	01.04.2025 to 31.03.2026
68	TOLTEN	Owned	01.04.2025 to 31.03.2026
69	TORRENTE	Chartered	01.04.2025 to 31.03.2026
70	TSINGTAO EXPRESS	Owned	01.04.2025 to 31.03.2026
71	TSS AMBER	Chartered	01.04.2025 to 28.02.2026

72	TUBUL	Chartered	01.04.2025 to 31.03.2026
73	TUCAPE	Chartered	01.04.2025 to 31.03.2026
74	VALENCE	Chartered	01.04.2025 to 01.09.2025
75	VALIANT	Chartered	01.04.2025 to 04.08.2025
76	VALUE	Chartered	01.04.2025 to 24.06.2025
77	VANCOUVER EXPRESS	Chartered	01.04.2025 to 12.05.2025
78	VIENNA EXPRESS	Chartered	01.04.2025 to 31.03.2026
79	VUNG TAU EXPRESS	Chartered	01.04.2025 to 31.03.2026
80	WAN HAI 505	Chartered	01.04.2025 to 31.03.2026
81	YANTIAN EXPRESS	Owned	01.04.2025 to 31.03.2026
82	YOKOHAMA EXPRESS	Chartered	01.04.2025 to 31.03.2026
83	YOKOHAMA STAR	Chartered	01.04.2025 to 31.03.2026
84	SOURCE BLESSING	Chartered	01.04.2025 to 26.09.2025
85	MEXICO EXPRESS	Chartered	01.04.2025 to 31.03.2026
86	CORCOVADO	Chartered	01.04.2025 to 31.03.2026
87	AL RIFFA	Chartered	01.04.2025 to 31.03.2026
88	SAFEEN POWER	Chartered	01.04.2025 to 31.03.2026
89	ALULA EXPRESS	Chartered	01.04.2025 to 17.04.2025

90	ATLANTA EXPRESS	Chartered	01.04.2025 to 17.04.2025
91	OAKLAND EXPRESS	Chartered	01.04.2025 to 17.04.2025

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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This document is digitally signed

Signer: ADITYA VIVEK KATNAPARKHI
Date: Monday, March 18, 2025 11:30 PM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 03/04/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1075455270(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt.28.03.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 28.03.2025, it is certified that 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 the benefit of Article 8 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.

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Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	PORT KELANG EXPRESS	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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Signer: ADITYA VIVEK RATNAPARKHI
Date: Thursday, 20/03/2025 5:35 PM
Location: DIRECTORATE, India



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

To, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 29/04/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1075882552(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

CORRIGENDUM

In the case of Hapag-Lloyd Aktiengesellschaft(HLAG or the Applicant or Company). (AAACH0979G) a DIT Relief Certificate was issued on 31.03.2025, vide DIN No. ITBA/COM/F/17/2024-25/1075360251(1) for A.Y.2026-27, wherein the list of Vessels which are entitled for 100% DIT Relief, was mentioned.

However, the name of the vessels as mentioned in the below table were mentioned incorrectly and accordingly the correct names are updated below:

Sr. no. of vessel as per DIT Certificate	Name of the vessel as per DIT Certificate	Correct name of the vessel
33	LEAM CHABANG EXPRESS	LAEM CHABANG EXPRESS
35	LOSS ANGELES EXPRESS	LOS ANGELES EXPRESS

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Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

* DIN- Document identification No.

73	TUCAPE	TUCAPEL
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Hence, this Corrigendum is being passed.

In view of the above, the name appearing at Sr. No. as mentioned in the said certificate dated 31.03.2025, should be read as per the correct name provided in the above table.



ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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Signer: ADITYA VIVEK RATNAPARKHI
Date: Tuesday, April 7, 2026 6:53 PM
Location: DIRECTORATE, India



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

To, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 29/04/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1075882454(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt. 24.03.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 24.03.2025, it is certified that 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 the benefit of Article 8 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.

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Email: MUMBAI.DC.IT.1T2.2.2@INCOMETAX.GOV.IN, Office Phone: 02222040030

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	HOUSTON EXPRESS	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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Signer: ADITYA VIVEK RATNAPARKHI
Date: Tuesday, April 7, 2026 6:47 PM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 16/05/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1076238800(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt.13.05.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 13.05.2025, it is certified that 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 the benefit of Article 8 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.

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Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	ALULA EXPRESS	Chartered	31.03.2026
2.	ATLANTA EXPRESS	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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This document is digitally signed

Signer: ADITYA VIVEK RATNAPARKHI
Date: Friday, May 6, 2026 10:23 AM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 06/06/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1076794162(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt.06.06.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 06.06.2025, it is certified that 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 the benefit of Article 8 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	OAKLAND EXPRESS	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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

This document is digitally signed

Signer: ADITYA VIVEK RATNAPARKHI
Date: Friday, June 25, 2026 6:26 PM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 12/06/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1076981859(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt.10.06.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 10.06.2025, it is certified that 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 the benefit of Article 8 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.

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

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	OSAKA	Chartered	31.03.2026
2.	VANCOUVER EXPRESS	Chartered	31.03.2026
3.	NORDIA	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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This document is digitally signed

Signer: ADITYA VIVEK RATNAPARKHI
Date: Thursday, 27 March 2025 6:19 PM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, Chakala Midc S.O Mumbai MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 12/06/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1076982229(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Grant of Annual NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), Dated 31.03.2025.

2. Your letter dt.12.06.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH 0979G** vide above referred letter filed through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 12.06.2025, it is certified that 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 the benefit of Article 8 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	VENETIA	Chartered	31.03.2026

3. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore if there are any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

4. This certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'international traffic' only during the period of this certificate. Income earned from feeder vessels, which connect to mother vessel, which are not owned, leased or chartered by M/s. **M/s. Hapag – Lloyd AG Hamburg** is not covered by this certificate.

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 2025-26** 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).

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

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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

This document is digitally signed

Signer: ADITYA VIVEK RATNAPARKHI
Date: Thursday, 27 March 2025 6:26 PM
Location: DIRECTORATE, India



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, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING, 5TH FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
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PAN: AAACH0979G	Assessment Year: 2026-27	Dated: 23/07/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1078827148(1)
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Sir/ Madam/ M/s,

Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate

Sub: Addition of vessels to Annual NOC (100% DIT relief) for M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH0979G for F.Y. 2025-26.

Ref: 1. This office letter No. ITBA/COM/F/17/2024-25/1075360251(1), dt. 31.03.2025.

2. Your letter dt.22.07.2025.

In continuation to Annual NOC (100% DIT) Certificate issued for your principal, M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH0979G vide above referred letter filed through its agent in India M/s. Hapag Lloyd India Pvt. Ltd. on 22.07.2025, it is certified that shipping income earned by your principal from operation of the following vessel operating in International traffic, which are either owned or chartered by the principal for transportation of passengers, mail, livestock or goods will be exempt from payment of tax in India and entitled for 100% DIT relief on account of income from operation of the vessel operating in the International traffic.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
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Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

1.	SPECTRUM N	Owned/Chartered	31.03.2026
2.	SPIL KARTIKA	Owned/Chartered	31.03.2026

Further, income earned from feeder vessels, which connect to mother vessel that is not owned, leased, chartered or pooled by M/s. Hapag Lloyd AG, Hamburg Germany, is not covered. However, any income earned for the transportation of passengers, mail livestock or goods within India is not covered by this DIT Relief Certificate.

This certificate shall remain in force till 31.03.2026 (FY 2025-26) unless it is cancelled or modified before the expiry of the said period 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 DIT Relief Certificate.

This certificate is issued and will be relevant only to Hapag Lloyd AG, Hamburg Germany and not applicable to any other shipping lines. This certificate is provisional in nature and subject to the final assessment.

ADITYA VIVEK RATNAPARKHI
INT TAX CIRCLE 2(2)(2), MUMBAI

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

Signature valid

Digitally Signed.
Name: ADITYA VIVEK
RATNAPARKHI
Date: 23-Jul-2025 18:15:43
Location: DIRECTORATE