



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

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| 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) |
|---------------------------|------------------------------------|-----------------------------|---|

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

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.

| 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 |

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| 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 26.05.2025 |
| 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 |

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| 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 |

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| 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 |

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|----|-------------------|-----------|--------------------------|
| 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 |

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|----|-----------------|-----------|--------------------------|
| 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

(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 KATNAPARKHI
Date: Monday, March 17, 2025 11:30 PM
Location: DIRECTORATE, India