



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: 2027-28	Dated: 31/03/2026	DIN & Letter No : ITBA/COM/F/17/2025-26/1088203375(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: AAACH0979G** for validity period mentioned in Col. No. 4 in Table-1 – reg.

Ref: Your application dated 24/02/2026 & 18.03.2026

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 24/02/2026 & 18.03.2026. 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.

Table-1

1	2	3	4
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Note: If digitally signed, the date of digital signature may be taken as date of document.
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Email: MUMBAI.DC.IT.2(2).2@INCOMETAX.GOV.IN, Office Phone:02222040030

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* DIN- Document identification No.

Sr. No.	Name of the Vessel	Owned/Chartered	Validity period
1	AL SAFAT	Owned	01.04.2026 to 31.03.2027
2	ATHENIAN	Chartered	01.04.2026 to 01.06.2026
3	BALTIMORE EXPRESS	Chartered	01.04.2026 to 31.03.2027
4	BASLE EXPRESS	Owned	01.04.2026 to 31.03.2027
5	BERLIN EXPRESS	Owned	01.04.2026 to 31.03.2027
6	BREMEN EXPRESS	Owned	01.04.2026 to 31.03.2027
7	BUDAPEST EXPRESS	Chartered	01.04.2026 to 31.03.2027
8	CAUTIN	Chartered	01.04.2026 to 31.03.2027
9	CHICAGO EXPRESS	Owned	01.04.2026 to 31.03.2027
10	CISNES	Chartered	01.04.2026 to 31.03.2027
11	COLOMBIA EXPRESS	Chartered	01.04.2026 to 31.03.2027
12	COLOMBO EXPRESS	Owned	01.04.2026 to 31.03.2027
13	COPIAPO	Chartered	01.04.2026 to 31.03.2027
14	DALIAN EXPRESS	Owned	01.04.2026 to 31.03.2027
15	DALLAS EXPRESS	Owned	01.04.2026 to 31.03.2027
16	DUBAI EXPRESS	Owned	01.04.2026 to 31.03.2027
17	FRANKFURT EXPRESS	Chartered	01.04.2026 to 31.03.2027

18	GH FOEHN	Chartered	01.04.2026 to 31.03.2027
19	HAIPHONG EXPRESS	Chartered	01.04.2026 to 31.03.2027
20	JAZAN	Owned	01.04.2026 to 31.03.2027
21	KIEL EXPRESS	Owned	01.04.2026 to 31.03.2027
22	KUALA LUMPUR EXPRESS	Owned	01.04.2026 to 31.03.2027
23	KYOTO EXPRESS	Owned	01.04.2026 to 31.03.2027
24	LAEM CHABANG EXPRESS	Chartered	01.04.2026 to 31.03.2027
25	LONG BEACH EXPRESS	Chartered	01.04.2026 to 31.03.2027
26	LOS ANGELES EXPRESS	Chartered	01.04.2026 to 31.03.2027
27	MOMBASA EXPRESS	Chartered	01.04.2026 to 31.03.2027
28	MUNDRA EXPRESS (earlier know as Athenian)	Chartered	01.04.2026 to 01.06.2026
29	NAGOYA EXPRESS	Chartered	01.04.2026 to 31.03.2027
30	NANSHA EXPRESS	Chartered	01.04.2026 to 31.03.2027
31	NAVIOS CONSTELLATION	Chartered	01.04.2026 to 01.08.2026
32	NAVIOS DORADO	Chartered	01.04.2026 to 01.07.2026
33	NHAVA SHEVA EXPRESS	Chartered	01.04.2026 to 01.06.2026
34	NILEDUTCH LION	Chartered	01.04.2026 to 01.09.2026

35	NINGBO EXPRESS	Owned	01.04.2026 to 31.03.2027
36	NORFOLK EXPRESS	Chartered	01.04.2026 to 31.03.2027
37	OSAKA EXPRESS	Owned	01.04.2026 to 31.03.2027
38	ROME EXPRESS	Chartered	01.04.2026 to 01.06.2026
39	SAVANNAH EXPRESS	Chartered	01.04.2026 to 31.03.2027
40	SEASPAN HAMBURG	Chartered	01.04.2026 to 02.06.2026
41	SEASPAN HUDSON	Chartered	01.04.2026 to 31.03.2027
42	SEASPAN LAHORE	Chartered	01.04.2026 to 15.09.2026
43	SOFIA EXPRESS	Chartered	01.04.2026 to 31.03.2027
44	SOUTHAMPTON EXPRESS	Chartered	01.04.2026 to 01.07.2026
45	SUAPE EXPRESS	Chartered	01.04.2026 to 31.03.2027
46	TAYMA EXPRESS	Chartered	01.04.2026 to 31.03.2027
47	TEMA EXPRESS	Chartered	01.04.2026 to 31.03.2027
48	TENO	Chartered	01.04.2026 to 31.03.2027
49	TIRUA	Owned	01.04.2026 to 31.03.2027
50	TOLTEN	Owned	01.04.2026 to 31.03.2027
51	TORRENTE	Chartered	01.04.2026 to 31.03.2027
52	TSINGTAO EXPRESS	Owned	01.04.2026 to 31.03.2027

53	TUBUL	Chartered	01.04.2026 to 31.03.2027
54	TUCAPEL	Chartered	01.04.2026 to 31.03.2027
55	VIENNA EXPRESS	Chartered	01.04.2026 to 31.03.2027
56	VUNG TAU EXPRESS	Chartered	01.04.2026 to 31.03.2027
57	WAN HAI 505	Chartered	01.04.2026 to 31.03.2027
58	YANTIAN EXPRESS	Owned	01.04.2026 to 31.03.2027
59	YOKOHAMA EXPRESS	Chartered	01.04.2026 to 31.03.2027
60	YOKOHAMA STAR	Chartered	01.04.2026 to 31.03.2027
61	AL RIFFA	Chartered	01.04.2026 to 31.03.2027
62	CORCOVADO	Chartered	01.04.2026 to 31.03.2027
63	MEXICO EXPRESS	Chartered	01.04.2026 to 31.03.2027
64	SAFEEN POWER	Chartered	01.04.2026 to 01.04.2026
65	ATLANTA-EXPRESS	Chartered	01.04.2026 to 31.03.2027
66	PORT KELANG EXPRESS	Chartered	01.04.2026 to 31.03.2027
67	HOUSTON EXPRESS	Chartered	01.04.2026 to 31.03.2027
68	ALULA EXPRESS	Chartered	01.04.2026 to 31.03.2027
69	OAKLAND EXPRESS	Chartered	01.04.2026 to 31.03.2027
70	OSAKA	Chartered	01.04.2026 to 31.03.2027

71	VANCOUVER EXPRESS	Chartered	01.04.2026 to 31.03.2027
72	NORDIA	Chartered	01.04.2026 to 31.03.2027
73	VENETIA	Chartered	01.04.2026 to 31.03.2027
74	SPECTRUM N	Chartered	01.04.2026 to 31.03.2027
75	SPIL KARTIKA	Chartered	01.04.2026 to 14.12.2026
76	WADI DUKA	Chartered	01.04.2026 to 20.11.2026
77	CHARLESTON EXPRESS	Chartered	01.04.2026 to 31.03.2027
78	STEPHANIE C	Chartered	01.04.2026 to 31.03.2027
79	ACASTOS	Chartered	01.04.2026 to 31.03.2027
80	IRENES RESPECT	Chartered	01.04.2026 to 31.07.2026
81	RIO GRANDE EXPRESS	Chartered	01.04.2026 to 31.03.2027
82	SEATTLE EXPRESS	Chartered	01.04.2026 to 31.03.2027
83	STADT DRESDEN	Chartered	01.04.2026 to 31.03.2027
84	DAMIETTA EXPRESS	Chartered	01.04.2026 to 31.03.2027
85	SEASPAN AMAZON	Chartered	01.04.2026 to 31.03.2027
86	TSS AMBER	Chartered	01.04.2026 to 31.03.2027
87	SEASPAN GANGES	Chartered	01.04.2026 to 31.03.2027
88	LISBON EXPRESS	Owned	01.04.2026 to 31.03.2027

89	VALENCIA EXPRESS	Owned	01.04.2026 to 31.03.2027
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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.

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. 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 **validity period mentioned in Col. No. 4 in Table-1** unless it is cancelled or modified before the expiry of the said period in Table-1 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.

ROOPSEE SINGH
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: ROOPSEE SINGH
Date: 31-Mar-2026 20:39:20
Location: MUMBAI



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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	TY: 2026-27	Dated: 30/04/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1088724039(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 T.Y. 2026-27.

Ref: 1. This office letter No. ITBA/COM/F/17/2025-26/1088203375(1), dt. 31.03.2026.
2. Your letter dt. 29.04.2026.

In continuation to Annual NOC (100% DIT) Certificate issued for the principal, M/s. **Hapag Lloyd AG, Hamburg Germany** PAN – AAACH0979G vide DIN ITBA/COM/F/17/2025-26/1088203375(1), dt. 31.03.2026, has filed a letter for addition of vessel through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 29.04.2026, it is certified that shipping income earned by the 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
1.	MONA LISA	Chartered	15.12.2026

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

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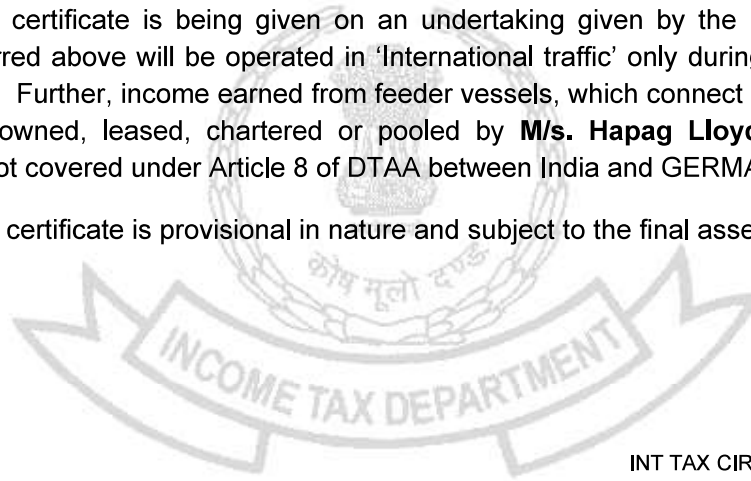
not covered. However, any income earned for the transportation of passengers, mail livestock or goods within India is not covered by this DIT Relief Certificate.

This certificate shall remain in force till **15.12.2026 (T.Y. 2026-27)** 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 **M/s. Hapag Lloyd AG, Hamburg Germany** and not applicable to any other shipping lines.

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.



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

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Signature valid

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Name: ROOPSEE SINGH
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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	TY: 2026-27	Dated: 13/05/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1088984598(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 T.Y. 2026-27.

Ref: 1. This office letter No. ITBA/COM/F/17/2025-26/1088203375(1), dt. 31.03.2026.

2. Your letter dt. 11.05.2026.

In continuation to Annual NOC (100% DIT) Certificate issued for the principal, M/s. **Hapag Lloyd AG, Hamburg Germany** PAN – AAACH0979G vide DIN No. ITBA/COM/F/17/2025-26/1088203375(1), dt. 31.03.2026, has filed a letter for addition of vessel through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 11.05.2026, it is certified that shipping income earned by the 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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1.	MV FOS EXPRESS	Owned/Chartered	31.03.2027
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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 31.03.2027 (T.Y. 2026-27) 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 M/s. Hapag Lloyd AG, Hamburg Germany and not applicable to any other shipping lines.

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

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

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Signature valid

Digitally Signed
Name: TERESA JOSEPH
Date: 13-May-2026 17:34:39
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