



आयकर उपायुक्त(अंतरराष्ट्रीय करधान)-2(2)(2), मुंबई
DEPUTY COMMISSIONER OF INCOME TAX(I.T.) – 2(2)(2), MUMBAI

कमरा नंबर-1606, एयर इंडिया भवन, नरीमन पोंट, मुंबई-400021
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No. DCIT(IT)-2(2)/Pooling DIT/2019-20

11/07/2019

To

The Principal Officer
M/s. Hapag Lloyd India Pvt. Ltd.
1121 & 1122, Solitaire Corporate Park
Building No. 11, 2nd Floor
Chakala, Andheri - East
Mumbai – 400 093.

Sub: Grant of 100% Pooling DIT relief for your principal M/s. Hapag - Lloyd AG, Hamburg,
Germany for F.Y. 2019-20.

Ref: 1. Your letter dt. 04/07/2019.

2. DIT Relief Certificate dt. 29/03/2019.

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In continuation to DIT Certificates cited above, it is certified that shipping income earned by your principal with the following lines will be entitled for 100% DIT Relief on account of income from operation of the vessel/vessels operating in international traffic. The details of the vessels owned / chartered by vessel sharing partners/pooling partners deployed for the vessel sharing agreement with the assessee are as under:

S.N.	Pooling Vessel Name	Vessel Operator	Country
1	CMA CGM URUGUAY	CMA CGM S.A	FRANCE
2	CMA CGM TITUS	CMA CGM S.A	FRANCE
3	E.R. FELIXSTOWE	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
4	COSCO FOS	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
5	COSCO PHILIPPINES	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
6	COSCO WELLINGTON	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
7	NAGOYA TOWER	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
8	QINGDAO TOWER	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
9	SONGA CALABRIA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
10	XIN QIN HUANGDAO	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
11	XIN XU ZHOU	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
12	XIN ZHANG ZHOU	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
13	XIN XIA MEN	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
14	FOLEGANDROS	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
15	E.R. DENMARK	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
16	BARBARA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
17	COSCO HONGKONG	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
18	COSCO JAPAN	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
19	COSCO SHANGHAI	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
20	CSCL SYDNEY	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
21	CSCL YELLOW SEA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
22	KOTA PEMIMPIN	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
23	SEAMAX BRIDGEPORT	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
24	XIN FEIZHOU	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
25	COSCO AQUABA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
26	COSCO INDONESIA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
27	COSCO THAILAND	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
28	XIN FU ZHOU	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
29	XIN MEI ZHOU	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
30	XIN SHANGHAI	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
31	SONGA TOSCANA	COSCO CONTAINER LINES COMPANY, LIMITED	CHINA
32	EVER DECENT	EVERGREEN MARINE CORP	TAIWAN

33	PETROHUE	GLOBAL FEEDER SHIPPING PTE LTD	DUBAI
34	MSC LUISA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
35	MSC JANIS 3	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
36	SEAMAX NEW HEAVEN	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
37	MSC SANA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
38	NORTHERN JADE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
39	PUSAN C	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
40	MSC RONIT	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
41	MSC MICHELA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
42	MSC MARINA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
43	LEO C	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
44	MSC ANS	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
45	MSC SARISKA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
46	MSC BRANKA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
47	SOFIAC I	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
48	NORTHERN JULIE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
49	MSC CHILARA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
50	MSC CHLOE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
51	MSC EMIMA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
52	MSC INES	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
53	MSC MARGRIT	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
54	MSC PAMELA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
55	MSC PARIS	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
56	MSC PERLE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
57	MSC RUBY	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
58	MSC SASHA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
59	MSC SOFIA CELESTE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
60	MSC VALENCIA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
61	NAVIOS UNISON	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
62	OEL INDIA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
63	MSC ANNAMARIA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
64	MSC BILBAO	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
65	MSC JEANNE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
66	SEASPAN YANGTZE	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
67	CPO HAMBURG	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
68	MSC BEIJING	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
69	SEAMAX DARIEN	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
70	MSC BOSPHORIUS	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
71	MSC CHERYL 3	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
72	MSC TASMANIA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
73	MSC CATERINA	MEDITERRANEAN SHIPPING COMPANY (MSC)	SWITZERLAND
74	SEASPAN DUBAI	OCEAN NETWORK EXPRESS (ONE) LINE (I) PVT LTD	SINGAPORE
75	LILY QUEEN	ORIENTAL EXPRESS LINES	INDONESIA
76	UNISKY	ORIENTAL EXPRESS LINES	INDONESIA
77	OEL JUMEIRAH	ORIENTAL EXPRESS LINES	INDONESIA
78	LILY STAR	ORIENTAL EXPRESS LINES	INDONESIA
79	OEL SHRAVAN	ORIENTAL EXPRESS LINES	INDONESIA
80	OEL SINGAPORE	ORIENTAL EXPRESS LINES	INDONESIA
81	OEL TRANSWORLD	ORIENTAL EXPRESS LINES	INDONESIA
82	UNISEA	ORIENTAL EXPRESS LINES	INDONESIA
83	COSSCO ANTWERP	PACIFIC INTL LINES (PIL)	SINGAPORE
84	KOTA LAZIM	PACIFIC INTL LINES (PIL)	SINGAPORE
85	ASIATIC JADE	SEA CONSORTIUM SHIPPING INDIA PVT LTD	SINGAPORE
86	LOS ANGELES TRADER	SEA CONSORTIUM SHIPPING INDIA PVT LTD	SINGAPORE
87	VARADA	SIMATECH SHIPPING & FORWARDING LLC	DUBAI
88	ALS CLIVIA	SIMATECH SHIPPING & FORWARDING LLC	DUBAI

89	PETROHUE		SIMATECH SHIPPING & FORWARDING LLC	DUBAI
90	SARAYU		SIMATECH SHIPPING & FORWARDING LLC	DUBAI
91	SUEZ CANAL		T.S. LINES LIMITED	HONGKONG
92	CSL SANTA MARIA		T.S. LINES LIMITED	HONGKONG
93	WAN HAI 611		WAN HAI LINES SINGAPORE PTE	TAIWAN
94	WAN HAI 502		WAN HAI LINES SINGAPORE PTE	TAIWAN
95	THURINGIA		WAN HAI LINES SINGAPORE PTE	TAIWAN
96	MP THE LAW		WAN HAI LINES SINGAPORE PTE	TAIWAN
97	NAVIOS FELICITAS		WAN HAI LINES SINGAPORE PTE	TAIWAN
98	WAN HAI 516 CAPE NEMO		WAN HAI LINES SINGAPORE PTE	TAIWAN
99			WAN HAI LINES SINGAPORE PTE	TAIWAN
100	HYUNDAI PRIVILEGE		X-PRSS CONTAINER LINES (UK) LTD	UNITED KINGDOM
101	BLANDINE		X-PRSS CONTAINER LINES (UK) LTD	UNITED KINGDOM
102	YM BAMBOO		YANG MING U.K. LTD	UNITED KINGDOM
103	YM FOUNTAIN		YANG MING U.K. LTD	UNITED KINGDOM
104	YM VANOUVER		YANG MING U.K. LTD	UNITED KINGDOM
105	YM EXCELLENCE		YANG MING U.K. LTD	UNITED KINGDOM

This exemption is valid only with respect to vessel(s) operated by the above mentioned shipping lines and for which vessel-wise 100% DIT Relief Certificate has been given by the Income Tax department.

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 shall remain in force till **31/03/2020** 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.

This order is conditional to submission of respective DITs of the pooling partners for **F.Y. 2019-20** within 15 days of issuance this order.

This certificate is provisional in nature.



(Handwritten Signature)
(KUNAL HAVER)

**Deputy Commissioner of Income Tax
International Taxation- 2(2)(2), Mumbai**