



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, 4Th Floor Satellite Gazebo A Wing , Guru Hargovindji Marg Andheri East Mumbai 400093 , Maharashtra India	
---	--

आस्क पावती संख्या/ ASK ACK No. : 524862210116	दिनांक/ Dated: 31/03/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2022-23/1051811062(1)
---	-------------------------------------	---

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. 2023-24

Ref: Your letter dt. 27/02/2023 & 21/03/2023.

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 27/02/2023 & 21/03/2023. 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
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 MANAMAH	Chartered	01.04.2023 to 31.03.2024
2	AMOLIANI	Chartered	01.04.2023 to 01.06.2023
3	ANTIBES EXPRESS	Chartered	01.04.2023 to 31.03.2024
4	ARGOLIKOS	Chartered	01.04.2023 to 31.03.2024
5	ATHENIAN	Chartered	01.04.2023 to 31.03.2024
6	BASLE EXPRESS	Owned	01.04.2023 to 31.03.2024
7	BEA SCHULTE	Chartered	01.04.2023 to 30.11.2023
8	BERLIN EXPRESS	Owned	01.04.2023 to 31.03.2024
9	BUDAPEST EXPRESS	Chartered	01.04.2023 to 31.03.2024
10	Chennai Express	Chartered	01.04.2023 to 20.11.2023
11	DALIAN EXPRESS	Owned	01.04.2023 to 31.03.2024
12	DALLAS EXPRESS	Owned	01.04.2023 to 31.03.2024
13	EXPRESS ATHENS	Chartered	01.04.2023 to 26.07.2023
14	EXPRESS ROME	Chartered	01.04.2023 to 30.07.2023
15	HANSA RATZEBURG	Chartered	01.04.2023 to 31.03.2024
16	HANSA RENDSBURG	Chartered	01.04.2023 to 31.03.2024
17	HERTA	Chartered	01.04.2023 to 01.05.2023

18	HONG KONG EXPRESS	Owned	01.04.2023 to 31.03.2024
19	IKARIA	Chartered	01.04.2023 to 31.03.2024
20	IRENES RESOLVE	Chartered	01.04.2023 to 01.05.2023
21	KYOTO EXPRESS	Owned	01.04.2023 to 31.03.2024
22	LONG BEACH EXPRESS	Chartered	01.04.2023 to 31.03.2024
23	MIRADOR EXPRESS	Chartered	01.04.2023 to 31.03.2024
24	MOMBASA EXPRESS	Chartered	01.04.2023 to 31.03.2024
25	NAGOYA EXPRESS	Chartered	01.04.2023 to 31.03.2024
26	NAVIOS CONSTELLATION	Chartered	01.04.2023 to 31.03.2024
27	NINGBO EXPRESS	Owned	01.04.2023 to 31.03.2024
28	NORTHERN DISCOVERY	Chartered	01.04.2023 to 01.11.2023
29	OSAKA EXPRESS	Owned	01.04.2023 to 31.03.2024
30	PRAGUE EXPRESS	Chartered	01.04.2023 to 31.03.2024
31	RDO CONCORD	Chartered	01.04.2023 to 26.06.2023
32	RDO FORTUNE	Chartered	01.04.2023 to 31.03.2024
33	ROME EXPRESS	Chartered	01.04.2023 to 31.03.2024
34	SEASPAN LAHORE	Chartered	01.04.2023 to 31.03.2024
35	SOFIA EXPRESS	Chartered	01.04.2023 to 31.03.2024

36	SOUTHAMPTON EXPRESS	Chartered	01.04.2023 to 31.03.2024
37	TEMA EXPRESS	Chartered	01.04.2023 to 29.02.2024
38	TOKYO BAY	Chartered	01.04.2023 to 31.03.2024
39	TSINGTAO EXPRESS	Owned	01.04.2023 to 31.03.2024
40	YANTIAN EXPRESS	Owned	01.04.2023 to 31.03.2024
41	RIO GRANDE EXPRESS	Chartered	01.04.2023 to 31.03.2024
42	SEASPAN HAMBURG	Chartered	01.04.2023 to 31.03.2024
43	NILEDUTCH LION	Chartered	01.04.2023 to 31.03.2024
44	COLOMBO EXPRESS	Chartered	01.04.2023 to 31.03.2024
45	FRANKFURT EXPRESS	Chartered	01.04.2023 to 31.03.2024
46	SPIL KARTIKA	Chartered	01.04.2023 to 31.03.2024
47	AL SAFAT	Owned	01.04.2023 to 31.03.2024
48	COPIAPO	Chartered	01.04.2023 to 31.03.2024

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 2023-24** 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.

SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI



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



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, 4Th Floor Satellite Gazebo A Wing , Guru Hargovindji Marg Andheri East Mumbai 400093 , Maharashtra India	
---	--

आस्क पावती संख्या/ ASK ACK No. : 422512310004	दिनांक/ Dated: 25/04/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1052335024(1)
---	-------------------------------------	---

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 - PAN – AAACH 0979G** for F.Y. **2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.21.04.2023.

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 21.04.2023, 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
1.	NAVIOS DOMINO	Chartered	18.07.2023

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
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.

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. This certificate is valid for the above mentioned period unless it is cancelled or modified before the expiry of said period. The fact of cancellation or modification will be intimated to you.

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

SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI

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





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, 4Th Floor Satellite Gazebo A Wing , Guru Hargovindji Marg Andheri East Mumbai 400093 , Maharashtra India	
---	--

आस्क पावती संख्या/ ASK ACK No. : 422512310007	दिनांक/ Dated: 03/05/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1052567884(1)
---	-------------------------------------	---

महोदय/ महोदया/ मेसर्स,
Sir/ Madam/ M/s,
Sub:

**Lloyd AG,
0979G for F.Y. 2023-24.**

Grant of **Annual NOC (100% DIT relief)** for your principal **M/s. Hapag
Hamburg Germany - PAN – AAACH**

- Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt.
31.03.2023.
2. Your letter dt.02.05.2023.

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 02.05.2023, 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
---------	--------------------	-----------------	-----------------

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

1.	KIEL EXPRESS	Owned	01.04.2023 to 31.03.2024
----	--------------	-------	--------------------------

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. This certificate is valid for the above mentioned period unless it is cancelled or modified before the expiry of said period. The fact of cancellation or modification will be intimated to you.

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



SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI

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



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 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA , CHAKALA MIDC S.O MUMBAI MUMBAI 400093 , Maharashtra India	
--	--

आस्क पावती संख्या/ ASK ACK No. : 422512310011	दिनांक/ Dated: 31/05/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1053338363(1)
---	-------------------------------------	---

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 - PAN – AAACH 0979G** for F.Y. 2023-24.

- Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.
2. Your letter dt.30.05.2023.

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 30.05.2023, 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
---------	--------------------	-----------------	-----------------

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

1.	GF FOEHN	Chartered	31.03.2024
2.	JAZAN	Owned	31.03.2024

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. This certificate is valid for the above mentioned period unless it is cancelled or modified before the expiry of said period. The fact of cancellation or modification will be intimated to you.

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



SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI

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



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 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA , CHAKALA MIDC S.O MUMBAI MUMBAI 400093 , Maharashtra India	
--	--

आस्क पावती संख्या/ ASK ACK No. : 422512310015	दिनांक/ Dated: 16/06/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1053759767(1)
---	-------------------------------------	---

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 - PAN – AAACH 0979G** for F.Y. 2023-24.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.15.06.2023.

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 15.06.2023, 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.

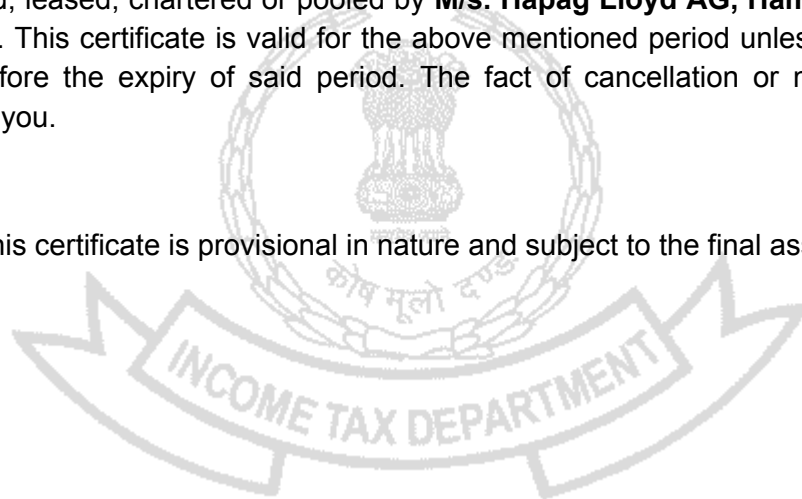
Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
---------	--------------------	-----------------	-----------------

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

1.	OSAKA	Chartered	01.04.2023-31.03.2024
2.	AMALTHEA	Chartered	01.04.2023-31.03.2024
3.	HERTA	Chartered	02.05.2023-31.03.2024
4.	EXPRESS ATHENS	Chartered	27.07.2023-31.03.2024
5.	EXPRESS ROME	Chartered	31.07.2023-31.03.2024

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. This certificate is valid for the above mentioned period unless it is cancelled or modified before the expiry of said period. The fact of cancellation or modification will be intimated to you.

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



SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI

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



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 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA , CHAKALA MIDC S.O MUMBAI MUMBAI 400093 , Maharashtra India	
--	--

आस्क पावती संख्या/ ASK ACK No. : 422512310025	दिनांक/ Dated: 11/07/2023	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1054278539(1)
---	-------------------------------------	---

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 - PAN – AAACH 0979G** for F.Y. 2023-24.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.07.07.2023.

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 07.07.2023, 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
1.	NAVIOS DOMINO	Chartered	06.08.2023

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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. This certificate is valid for the above mentioned period unless it is cancelled or modified before the expiry of said period. The fact of cancellation or modification will be intimated to you.

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



SURESH CHAND MEENA
INT TAX CIRCLE 2(2)(2), MUMBAI

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



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(1)(2), MUMBAI

सेवा में/ To, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA , CHAKALA MIDC S.O MUMBAI MUMBAI 400093 , Maharashtra India	
--	--

आस्क पावती संख्या/ ASK ACK No. : 422512310026	दिनांक/ Dated: 25/07/2023	द.प.स. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2023-24/1054588741(1)
--	------------------------------	---

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 - PAN – AAACH 0979G** for F.Y. 2023-24.

- Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.
2. Your letter dt.19.07.2023.

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 19.07.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
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.

of passengers, mail, livestock or goods carried on by the principal within Indian ports.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	HANSA EUROPE	Chartered	31.03.2024
2.	SEASPAN GANGES	Chartered	31.03.2024

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 2023-24** 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.

KARTIK LAXMANBHAI SARESA
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: KARTIK LAXMANBHAI SARESA
Date: Tuesday, Jul 23 6:17 PM
Location: DIRECTORATE OF TAXES, 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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 10/08/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1055055332(1)
---------------------------	------------------------------------	-----------------------------	---

Sir/ Madam/ M/s,

Subject: Proceedings under section 172(4) - Letter

Sub: Grant of **Annual NOC (100% DIT relief)** for your principal **M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G** for F.Y. 2023-24.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.02.08.2023

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 02.08.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	RDO CONCORD	Chartered	31.03.2024
2	VOLANS	Chartered	31.03.2024

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 2023-24 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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI

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





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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 05/09/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1055749181(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 - PAN – AAACH 0979G** for **F.Y. 2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.28.08.2023

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 28.08.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	CSL MANHATTAN	Chartered	01.01.2024

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 2023-24 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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI

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





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 2(2)(1), MUMBAI

To, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 24/08/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1055396788(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 - PAN – AAACH 0979G for F.Y. 2023-24.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023.**

2. Your letter dt.22.08.2023

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 22.08.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1722,17th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.1@INCOMETAX.GOV.IN, Office Phone:02222049405

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SOUNION TRADER	Chartered	31.03.2024
2	SUAPE EXPRESS	Chartered	31.03.2024

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 2023-24 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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(1), MUMBAI

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



This document is digitally signed

Signer: ROHIT KUMAR
Date: Thursday, Aug 24, 2023 4:40 PM
Location: DIRECTORATE, India
Reason:
TEST SIGNATURE (NOT LEGAL)



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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 25/09/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1056497591(1)
---------------------------	------------------------------------	-----------------------------	---

Sir/ Madam/ M/s,

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

CORRIGENDUM

M/s Hapag Lloyd AG, Hamburg Germany PAN AAACH0979G had applied for 100% DIT Relief through its agent M/s Hapag Lloyd India Pvt Ltd on 30.05.2023 . Accordingly 100% DIT Relief Certificate was issued on 31.05.2023 vide DIN & Letter No. ITBA/ASK/F/73/2023-24/1053338363(1). The applicant has pointed out that in the above certificate dated 31.05.2023, the name of the vessel at SI No. 1 Of table No. 1 of page No. 2 is wrongly mentioned as **GF FOEHN**. The same may kindly be read as under.

SI No	Incorrect Name	Correct Name
1	GF FOEHN	GH FOEHN

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI

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

Note: If digitally signed, the date of digital signature may be taken as date of document.

ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021

Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

This document is digitally signed

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.

Signer: ROHIT KUMAR
Date: Monday, September 25, 2023 4:42 PM
Location: DIRECTORATE, India
Reason: TEST SIGNATURE (NOT LEGAL)



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 2(2)(1), MUMBAI

To, HAPAG-LLOYD AKTIENGESELLSCHAFT 501, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 04/10/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1056774613(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 - **PAN – AAACH 0979G** for **F.Y. 2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.
2. Your letter dt. **28.09.2023**

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 28.09.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1722,17th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.1@INCOMETAX.GOV.IN, Office Phone:02222049405

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SANTA VIOLA	Chartered	31.03.2024

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 2023-24 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 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 is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(1), MUMBAI

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





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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 02/11/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1057637554(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 - PAN – AAACH 0979G** for **F.Y. 2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.26.10.2023

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 26.10.2023, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	EXPRESS ARGENTINA	Chartered	31.03.2024
2	YOKOHAMA STAR	Chartered	31.03.2024

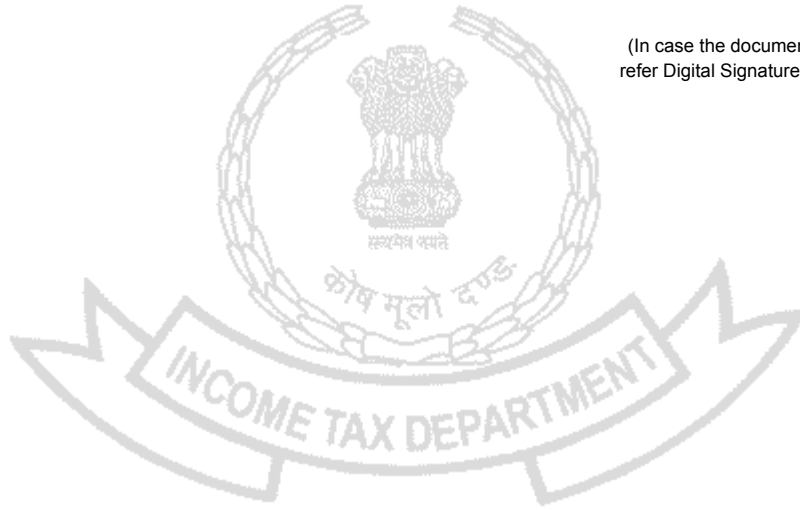
This certificate is issued and will be relevant only to M/s. Hapag-Lloyd AG Hamburg, Germany and not applicable to any other shipping lines. This certificate shall remain in force for the Financial Year 2023-24 unless it is cancelled or modified before the expiry of the said Financial Year and the reason 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 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 is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI



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



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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 08/02/2024	DIN & Letter No : ITBA/COM/F/17/2023-24/1060666573(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 - PAN – AAACH 0979G** for **F.Y. 2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.06.02.2024

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 06.02.2024, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	NORTHERN VALENCE	Chartered	31.03.2024

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 2023-24 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 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 is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI

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





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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O MUMBAI MUMBAI 400093, Maharashtra India	
--	--

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 26/02/2024	DIN & Letter No : ITBA/COM/F/17/2023-24/1061516044(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 - PAN – AAACH 0979G** for **F.Y. 2023-24**.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt. 21.02.2024

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 21.02.2024, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	TEMA EXPRESS	Chartered	31.03.2024

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 2023-24 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 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 is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

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.

ROHIT KUMAR
INT TAX CIRCLE 2(2)(2), MUMBAI

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





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, B WING, 5TH FLOOR SATELLITE GAZEBO, GURU
HARGOVINDJI MARG, CHAKALA, CHAKALA MIDC S.O
MUMBAI
MUMBAI 400093, Maharashtra
India

PAN: AAACH0979G	Assessment Year: 2024-25	Dated: 22/02/2024	DIN & Letter No : ITBA/COM/F/17/2023-24/1061333465(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 - PAN – AAACH 0979G** for F.Y. 2023-24.

Ref: 1. This office letter No. **ITBA/ASK/F/73/2022-23/1051811062(1)**, dt. **31.03.2023**.

2. Your letter dt.14.02.2024

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 14.02.2024, 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

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SEASPAN AMAZON	Chartered	31.03.2024
2.	VALUE	Chartered	31.03.2024

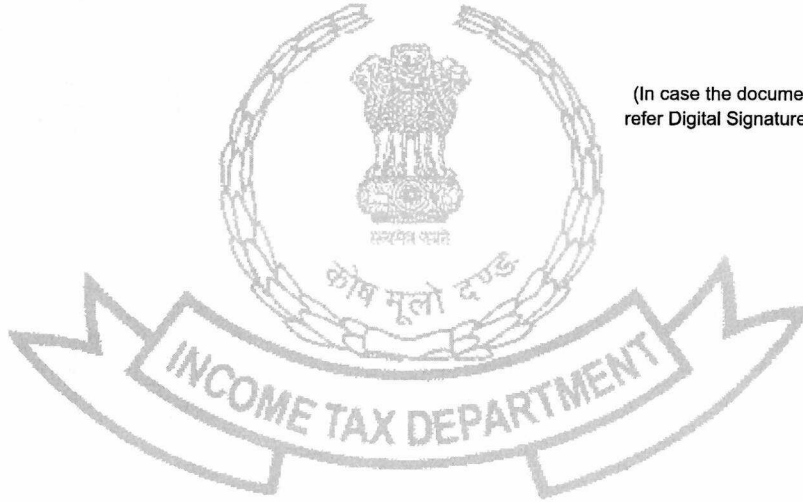
This certificate is issued and will be relevant only to M/s. Hapag-Lloyd AG Hamburg, Germany and not applicable to any other shipping lines. This certificate shall remain in force for the Financial Year 2023-24 unless it is cancelled or modified before the expiry of the said Financial Year and the reason 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 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 is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

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.

ROHIT KUMAR
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: ROHIT KUMAR
Date: Thursday, February 22, 2024 4:23 PM
Location: DIRECTORATE, India