

Vessel Name	Name of Pooling Partner
ADDISON	OCEAN NETWORK EXPRESS PTE. LTD
ALS CLIVIA	CMA CGM S.A
APL BARCELONA	CMA CGM S.A
APL CALIFORNIA	CMA CGM S.A
APL GWANGYANG	CMA CGM S.A
APL LE HAVRE	CMA CGM S.A
APL MEXICO CITY	CMA CGM S.A
APL MIAMI	CMA CGM S.A
APL MINNESOTA	CMA CGM S.A
APL PHOENIX	CMA CGM S.A
APL QINGDAO	CMA CGM S.A
APL SALALAH	CMA CGM S.A
APL SOUTHAMPTON	CMA CGM S.A
AS CARLOTTA	OCEAN NETWORK EXPRESS PTE. LTD
AS NORA	CMA CGM S.A
BEIJING	ORIENT OVERSEAS CONTAINER LINE LTD
BELITA	CMA CGM S.A
BFAD ATLANTIC	CMA CGM S.A
BUXCOAST	CMA CGM S.A
CMA CGM AFRICA ONE	CMA CGM S.A
CMA CGM ATTILA	CMA CGM S.A
CMA CGM COLUMBA	CMA CGM S.A
CMA CGM CONGO	CMA CGM S.A
CMA CGM GEMINI	CMA CGM S.A
CMA CGM LEBU	CMA CGM S.A
CMA CGM MUSSET	CMA CGM S.A
CMA CGM NABUCCO	CMA CGM S.A
CMA CGM PEGASUS	CMA CGM S.A
CMA CGM RIMBAUD	CMA CGM S.A
CMA CGM TITAN	CMA CGM S.A
CMA CGM TITUS	CMA CGM S.A
CONTI CONQUEST	OCEAN NETWORK EXPRESS PTE. LTD
CONTI CONTESSA	OCEAN NETWORK EXPRESS PTE. LTD
CONTI CRYSTAL	OCEAN NETWORK EXPRESS PTE. LTD
COSCO AMERICA	ORIENT OVERSEAS CONTAINER LINE LTD
COSCO GLORY	COSCO SHIPPING LINES CO., LTD
COSCO NEW YORK	COSCO SHIPPING LINES CO., LTD
CSCL JUPITER	COSCO SHIPPING LINES CO., LTD
CSCL NEPTUNE	ORIENT OVERSEAS CONTAINER LINE LTD
CYPRESS	CMA CGM S.A
DALIAN	OCEAN NETWORK EXPRESS PTE. LTD
DERBY D	CMA CGM S.A
ESL ASANTE	EMIRATES SHIPPING LINE DMCEST, DUBAI

EVER UNITY	EVERGREEN MARINE CORPORATION (TAIWAN) LTD
GEORGE WASHINGTON BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
GH TRAMONTANE	CMA CGM S.A
HEDWIG SCHULTE	CMA CGM S.A
HONGKONG BRIDGE	CMA CGM S.A
HYUNDAI SINGAPORE	ORIENT OVERSEAS CONTAINER LINE LTD
INTERASIA ACCELERATE	CMA CGM S.A
ITAL UNICA	EVERGREEN MARINE CORPORATION (TAIWAN) LTD
KOI	CMA CGM S.A
LOTUS A	CMA CGM S.A
MALIAKOS	OCEAN NETWORK EXPRESS PTE. LTD
MOL CREATION	OCEAN NETWORK EXPRESS PTE. LTD
MYNY	CMA CGM S.A
NAVIOS VERDE	OCEAN NETWORK EXPRESS PTE. LTD
NYK PAULA	OCEAN NETWORK EXPRESS PTE. LTD
NYK VESTA	OCEAN NETWORK EXPRESS PTE. LTD
NYK VIRGO	OCEAN NETWORK EXPRESS PTE. LTD
ONE ALTAIR	OCEAN NETWORK EXPRESS PTE. LTD
ONE ARCADIA	OCEAN NETWORK EXPRESS PTE. LTD
ONE COMMITMENT	OCEAN NETWORK EXPRESS PTE. LTD
ONE COMPETENCE	OCEAN NETWORK EXPRESS PTE. LTD
ONE CONTRIBUTION	OCEAN NETWORK EXPRESS PTE. LTD
ONE HANGZHOU BAY	OCEAN NETWORK EXPRESS PTE. LTD
ONE HELSINKI	OCEAN NETWORK EXPRESS PTE. LTD
ONE HOUSTON	OCEAN NETWORK EXPRESS PTE. LTD
ONE RECOGNITION	OCEAN NETWORK EXPRESS PTE. LTD
ONE THESEUS	OCEAN NETWORK EXPRESS PTE. LTD
REN JIAN 8	CMA CGM S.A
SAN DIEGO BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
SEASPAN ADONIS	OCEAN NETWORK EXPRESS PTE. LTD
SEASPAN BEACON	OCEAN NETWORK EXPRESS PTE. LTD
SEASPAN OCEANIA	COSCO SHIPPING LINES CO., LTD
WADI BANI KHALID	OCEAN NETWORK EXPRESS PTE. LTD
WAN HAI 502	WAN HAI LINES LTD, TAIPEI
WAN HAI 507	WAN HAI LINES LTD, TAIPEI
WAN HAI 521	WAN HAI LINES LTD, TAIPEI
XIN LIAN YUN GANG	COSCO SHIPPING LINES CO., LTD
XIN QING DAO	COSCO SHIPPING LINES CO., LTD
YM FOUNTAIN	Yang Ming Marine Transport Corp
YM UNIFORMITY	Yang Ming Marine Transport Corp
YM UPWARD	Yang Ming Marine Transport Corp
YM UTILITY	Yang Ming Marine Transport Corp



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	
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PAN: AAACH0979G	Assessment Year: 2025-26	Dated: 29/03/2024	DIN & Letter No : ITBA/COM/F/17/2023-24/1063632767(1)
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Sir/ Madam/ M/s,

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

Sub: Grant of 100% Pooling DIT relief for your principal **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH0979G** for F.Y. 2024-25.

Ref: Your letter dt.26.02.2024.

This is in reference to the above referred letter filed through the agent in India **M/s. Hapag Lloyd India Pvt. Ltd** on 26.02.2024 for its principal **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH0979G** and in continuation to DIT Certificate dated 28.03.2024, it is certified that shipping income earned by Principal on Pool arrangement with following companies / Lines will also be entitled for 100% DIT relief on account of income from operation of the Vessels as per the vessel sharing arrangements, in respect of which DIT relief is granted and which are operating in the International traffic:

Sl. No.	Name of the Pooling partner	Country Name
1	CMA CGM S.A	FRANCE

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.

2	COSCO SHIPPING LINES CO., LTD (PREVIOUSLY KNOWN AS COSCO CONTAINER LINES COMPANY, LIMITED)	CHINA
3	EMIRATES SHIPPING LINE DMCEST	DUBAI
4	ITALIA MARITTIMA S.P.A	ITALY
5	EVERGREEN MARINE (Singapore) PTE Ltd	SINGAPORE
6	EVERGREEN MARINE (U.K.) LTD	UK
7	EVERGREEN MARINE CORPORATION (TAIWAN) LTD	TAIWAN
8	EVERGREEN MARINE (HONG KONG) Ltd	HONG KONG
9	HYUNDAI MERCHANT MARINE CO.LTD	KOREA
10	OCEAN NETWORK EXPRESS PTE. LTD	SINGAPORE
11	ORIENT OVERSEAS CONTAINER LINE LTD	HONG KONG
12	PACIFIC INTERNATIONAL LINES PTE LTD	SINGAPORE
13	WAN HAI LINES LTD	TAIWAN
14	YANG MING (U.K.) LTD	UNITED KINGDOM
15	Yang Ming Marine Transport Corp	TAIWAN
16	Yang Ming (Singapore) Pte. Ltd	SINGAPORE

17	FEEDERTECH PTE LTD	SINGAPORE
18	NEW GOLDEN SEA SHIPPING PTE LTD	SINGAPORE
19	T.S.LINES CO LTD	TAIWAN

2. 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.

3. The 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, Germany**, is not covered by this certificate.

4. The certificate has been issued on the prima facie examination of the documents filed by the applicant and on the request of the applicant. This certificate is provisional in nature, subject to the final assessment and subject to the applicant furnishing all the necessary particulars at the time of assessment proceedings.

5. On verification of the details filed, it is seen that the assessee is eligible for 100% DIT relief for pooling Vessel under Article 8 of India - Germany DTAA.

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: Friday, March 29, 2024 5:04 PM
Location: DIRECTORATE, India