



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: 2025-26	Dated: 28/03/2024	DIN & Letter No : ITBA/COM/F/17/2023-24/1063555562(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. 2024-25

Ref: Your letter dt. 26/02/2023

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 26/02/2023. 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, were 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: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	01.04.2024 to 01.11.2024
2	AL SAFAT	Owned	01.04.2024 to 31.03.2025
3	AMALTHEA	Chartered	01.04.2024 to 31.03.2025
4	ANTIBES EXPRESS	Chartered	01.04.2024 to 21.12.2024
5	ARGOLIKOS	Chartered	01.04.2024 to 31.03.2025
6	ATHENIAN	Chartered	01.04.2024 to 31.03.2025
7	BASLE EXPRESS	Owned	01.04.2024 to 31.03.2025
8	BERLIN EXPRESS	Owned	01.04.2024 to 31.03.2025
9	BUDAPEST EXPRESS	Chartered	01.04.2024 to 31.03.2025
10	CHENNAI EXPRESS	Chartered	01.04.2024 to 20.11.2024
11	COLOMBO EXPRESS	Owned	01.04.2024 to 31.03.2025
12	COPIAPO	Chartered	01.04.2024 to 31.03.2025

13	DALIAN EXPRESS	Owned	01.04.2024 to 31.03.2025
14	DALLAS EXPRESS	Owned	01.04.2024 to 31.03.2025
15	EXPRESS ARGENTINA	Chartered	01.04.2024 to 30.12.2024
16	EXPRESS ATHENS	Chartered	01.04.2024 to 26.09.2024
17	EXPRESS ROME	Chartered	01.04.2024 to 30.09.2024
18	FRANKFURT EXPRESS	Chartered	01.04.2024 to 31.03.2025
19	GH FOEHN	Chartered	01.04.2024 to 30.07.2024
20	HANSA EUROPE	Chartered	01.04.2024 to 30.09.2024
21	HANSA RATZEBURG	Chartered	01.04.2024 to 25.05.2024
22	HANSA RENDSBURG	Chartered	01.04.2024 to 21.02.2025
23	HERTA	Chartered	01.04.2024 to 30.11.2024
24	IKARIA	Chartered	01.04.2024 to 01.09.2024
25	JAZAN	Owned	01.04.2024 to

			31.03.2025
26	KIEL EXPRESS	Owned	01.04.2024 to 31.03.2025
27	KYOTO EXPRESS	Owned	01.04.2024 to 31.03.2025
28	LONG BEACH EXPRESS	Chartered	01.04.2024 to 31.03.2025
29	MIRADOR EXPRESS	Chartered	01.04.2024 to 11.09.2024
30	MOMBASA EXPRESS	Chartered	01.04.2024 to 31.03.2025
31	NAGOYA EXPRESS	Chartered	01.04.2024 to 31.03.2025
32	NAVIOS CONSTELLATION	Chartered	01.04.2024 to 31.03.2025
33	NILEDUTCH LION	Chartered	01.04.2024 to 31.03.2025
34	NINGBO EXPRESS	Owned	01.04.2024 to 31.03.2025
35	NORTHERN VALENCE	Chartered	01.04.2024 to 01.11.2024
36	OSAKA	Chartered	01.04.2024 to 31.03.2025
37	OSAKA EXPRESS	Owned	01.04.2024 to 31.03.2025

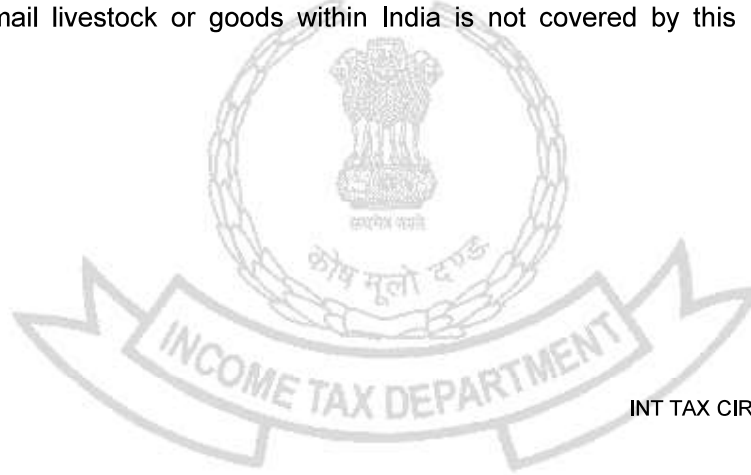
38	PRAGUE EXPRESS	Chartered	01.04.2024 to 31.03.2025
39	RDO CONCORD	Chartered	01.04.2024 to 26.06.2024
40	RIO GRANDE EXPRESS	Chartered	01.04.2024 to 31.03.2025
41	ROME EXPRESS	Chartered	01.04.2024 to 31.03.2025
42	SANTA VIOLA	Chartered	01.04.2024 to 22.05.2024
43	SEASPAN GANGES	Chartered	01.04.2024 to 31.03.2025
44	SEASPAN HAMBURG	Chartered	01.04.2024 to 31.03.2025
45	SEASPAN LAHORE	Chartered	01.04.2024 to 31.03.2025
46	SOFIA EXPRESS	Chartered	01.04.2024 to 31.03.2025
47	SOUNION TRADER	Chartered	01.04.2024 to 20.10.2024
48	SOUTHAMPTON EXPRESS	Chartered	01.04.2024 to 31.03.2025
49	SPIL KARTIKA	Chartered	01.04.2024 to 31.03.2025
50	SUAPE EXPRESS	Chartered	01.04.2024 to

			20.04.2024
51	TOKYO BAY	Chartered	01.04.2024 to 15.09.2024
52	TSINGTAO EXPRESS	Owned	01.04.2024 to 31.03.2025
53	VALUE	Chartered	01.04.2024 to 31.03.2025
54	VOLANS	Chartered	01.04.2024 to 31.03.2025
55	YANTIAN EXPRESS	Owned	01.04.2024 to 31.03.2025
56	YOKOHAMA STAR	Chartered	01.04.2024 to 20.09.2024
57	SEASPAN AMAZON	Chartered	01.04.2024 to 31.03.2025
58	TEMA EXPRESS	Chartered	01.04.2024 to 31.03.2025
59	IRENES RESOLVE	Chartered	01.04.2024 to 21.05.2024
60	RDO FORTUNE	Chartered	01.04.2024 to 21.08.2024

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 2024-25** 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).



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, March 14, 2024 4:57 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 17/04/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1064158232(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. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1), Dated 28.03.2024.

2. Your letter dt.21.03.2024.

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 21.03.2024, it is certified that the application as well as the documents, filed in this regard, were 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:1606,16th Floor, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	COLOMBIA EXPRESS	Chartered	02.07.2024
2.	IRENES RULE	Chartered	09.05.2024

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 2024-25** 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.

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: 2025-26	Dated: 19/04/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1064227348(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. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1), Dated 28.03.2024.

2. Your letter dt. 17.04.2024

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 17.04.2024, it is certified that the application as well as the documents, filed in this regard, were 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: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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SUAPE EXPRESS	Chartered	31.03.2025

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 2024-25** 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.

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, April 19, 2024 4:34 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 21/05/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1065030487(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. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1), Dated 28.03.2024.

2. Your letter dt. 15.05.2024

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 15.05.2024, it is certified that the application as well as the documents, filed in this regard, were 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: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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	TUCAPEL	Chartered	31.03.2025
2.	TOLTEN	OWNED	31.03.2025
3.	KUALA LUMPUR EXPRESS	OWNED	31.03.2025
4.	TORRENTE	Chartered	31.03.2025
5.	TENO	Chartered	31.03.2025
6	CAUTIN	Chartered	31.03.2025
7	RDO CONCORD	Chartered	31.03.2025

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 2024-25** 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.



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: Tuesday, 12/07/2024 3:04 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 07/06/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1065479979(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. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1),

Dated 28.03.2024.

2. Your letter dt.04.06.2024

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 04.06.2024, it is certified that the application as well as the documents, filed in this regard, were 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: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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SOURCE BLESSING	Chartered	31.03.2025
2.	SEASPAN HUDSON	OWNED	31.03.2025
3.	VALIANT	OWNED	31.03.2025

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 2024-25** 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.

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, June 7, 2024 5:14 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 22/07/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1066877702(1)
---------------------------	------------------------------------	-----------------------------	---

Sir/ Madam/ M/s,

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

Sub: Grant of NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1), Dated 28.03.2024.

2. Your letter dt.16.07.2024

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 16.07.2024, it is certified that the application as well as the documents, filed in this regard, were 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 **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.DC.IT.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.

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	SAFEEN POWER	Chartered	15.03.2025
2.	TIRUA	OWNED	31.03.2025
3.	TUBUL	Chartered	31.03.2025

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 2024-25** 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.

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: Monday, Jun 27, 2024 12:32 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 19/09/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1068821028(1)
---------------------------	------------------------------------	-----------------------------	---

Sir/ Madam/ M/s,

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

Sub: Grant of NOC (100% DIT relief) for your principal M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2024-25.

Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1) Dated 28.03.2024.

2. Your letter dt.12.09.2024

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 12.09.2024 it is certified that the application as well as the documents, filed in this regard, were 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 **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.DC.IT.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	YOKOHAMA EXPRESS	Chartered	31.03.2025
2.	YOKOHAMA STAR	Chartered	22.01.2025

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.

5. 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 2024-25** 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 RATNAPARKHI
Date: Thursday, September 19, 2024 12:19 PM
Location: DIRECTORATE, 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: 2025-26	Dated: 24/09/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1069022550(1)
---------------------------	------------------------------------	-----------------------------	---

Sir/ Madam/ M/s,

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

Sub: Grant of NOC (100% DIT relief) for your principal M/s. Hapag
Lloyd AG, Hamburg Germany - PAN – AAACH 0979G for F.Y. 2024-25.

- Ref: 1. This office letter No. ITBA/COM/F/17/2023-24/1063555562(1), Dated
28.03.2024.
2. Your letter dt. 19.09.2024

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 19.09.2024 it is certified that the application as well as the documents, filed in this regard, were 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 **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

Sl. No.	Name of the Vessel	Owned/Chartered	Validity Period
1.	HANSA EUROPE	Chartered	31.03.2025
2.	LAEM CHABANG EXPRESS	Chartered	31.03.2025
3.	VUNG TAU EXPRESS	Chartered	31.03.2025

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.

5. 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 2024-25** 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 RATNAPARKHI
Date: Tuesday, September 24, 2024 1:18 PM
Location: DIRECTORATE, India