



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

To, APL CO PTE LTD 247,8TH FLOOR, B-WING 247,8TH FLOOR, B-WING , PARK HINCON HOUSE LBS MARG VIKHROLI(W) 400083,Maharashtra India	
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PAN: AAECA1501B	Assessment Year: 2021-22	Dated: 01/07/2020	DIN & Letter No : ITBA/COM/F/17/2020-21/1027422501(1)
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Sir/ Madam/ M/s,

Subject: DIT RELIEF ORDER

M/s. APL Co Pte. Ltd, Singapore (herein referred as Principal) has applied for 100%DIT Relief Certificate through its agent in India, M/s CMA CGM Agencies (India) Pvt. Ltd.(herein referred as the Applicant).It has been contended by the applicant on behalf of thePrincipal that the Principal is a tax resident of Singapore and is entitled to the benefit ofArticle 8 of the DTAA between and Singapore. The applicant has filed the relevantdocuments 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 entitledfor the benefit of Article 8 of the DTAA between India and Singapore. In view of this, theprincipal is entitled for 100% DIT Relief on account of income from operation of the followingvessels operational in international traffic i.e. freight and other ancillary charges in connectionwith such transportation, which are either owned or chartered by the Principal fortransportation of passengers, mail, livestock or goods carried on by the Principal withinIndian Ports.

Sr.No.	Vessel Name	Validity
1	APL COLUMBUS	31.03.2021

Note: If digitally signed, the date of digital signature may be taken as date of document.
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2	APL VANCOUVER	31.03.2021
3	APL ENGLAND	31.03.2021
4	X-PRESS GANGES	31.03.2021

It is also certified that shipping income earned by your principal on pool arrangement with the following lines will also be entitled for 100% DIT relief on account of income from operations of the vessels operation in the international traffic.

Sr.No.	Vessel Name
1	CMA CGM SA
2	ANL SINGAPORE PTE LTD
3	HAPAG-LLOYD AG
4	NIPPON YUSEN KAISHA (NYK)
5	ORIENT OVERSEAS CONTAINER LINE LTD (OOCL)
6	COSCO CONTAINER LINES SOUTH EAST ASIA PTE LTD
7	KAWASAKI KISEN KAISHA LTD
8	SIMATECH SHIPPING PTE LTD
9	TS LINES CO LTD
10	RCL FEEDER PTE LTD
11	AP MOLLER MAERSK A/S

12	ORIENT EXPRESS LINES (SINGAPORE) PRIVATE LIMITED
13	BENGAL TIGER LINE PTE LTD
14	FAR SHIPPING LINES PTE LTD
15	GATI COAST TO COAST
16	GREEN FEEDER LINES LTD
17	MITSUI OSK LINES LTD
18	MEGASTAR SHIPPING PTE LTD

This exemption is valid with respect to vessels operated by the above mentioned shipping lines and for which 100% DIT relief certificate has been given by this office. The certificate in respect of pooling/charter agreement will be valid only till the period such arrangement is in effect or F.Y. 2020-21, whichever is earlier.

However, any income earned for the transportation of passengers, mail livestock or goods from one place to another place in India is not covered by the DIT Relief Certificate.

This certificate is issued and will be relevant only to M/s. APL CoPteLtd., Singapore and not applicable to any other shipping lines. This certificate shall remain in force for the F.Y. 2020-21 unless it is cancelled or modified before the expiry period. The fact of the cancellation or modification will be intimated to you.

This certificate is being given on an undertaking given by the principal that the vessels referred to above will be operated in "International Traffic" only during the currency of this certificate.

This certificate has been issued on the prima-facie examination of the documents filed by the applicant and on the request of the applicant. This certification is provisional subject to the final assessment and subject to the applicant furnishing the entire necessary document at the time of assessment proceedings. This certificate does not confer any right to the assessee for claim of 100% tax exemption at the time of assessment proceedings.

This certificate is issued without prejudice to the stand of department in AY 2008-09 and 2012-13 where it was found that M/s APL Co Pte Ltd, Singapore is not entitled for DTA relief since it was found that freight income was not being remitted to Singapore.

MANOJ KUMAR MISHRA
INT TAX CIRCLE 1(1)(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: MANOJ KUMAR MISHRA
Date: Wednesday, July 1, 2020 5:52 PM
Location: DIRECTORATE, India