



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 4(1)(2), MUMBAI

To,

The Principal Officer, M/s. T.S Lines (India) Pvt. Ltd.
101/102, Technopolis Knowledge Park, Mahakali Caves
Road., Andheri (East),
Mumbai 400093, Maharashtra
India



Dated:

29/06/2020

DIN & Letter No :

ITBA/COM/F/17/2020-21/1027405575(1)

Sir/ Madam/ M/s,

Subject: Grant of 100% DIT Relief for your M/s T.S. Lines Co. Limited, based at Taipei Addition of Vessels- Reg.

Ref: Your Application dated 16.05.2020.

1. M/s T.S. Lines Co. Limited, Taipei, (herein referred as principal) has applied for 100% DIT relief through its agent in India M/s. T.S Lines (India) Pvt. Ltd. (herein referred as the applicant) on 16.05.2020.

2. 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 for the benefit of Article 8 of the DTAA between India – Taiwan. In view of this, the principal is entitled for 100% DIT relief on account of income from operation of the vessels operating in the international traffic which is either owned or chartered by the principal for transport of passengers, mail, livestock or goods carried on by the principal from the Indian ports. However, any income earned for the transportation of passengers, mail, livestock or goods from one place to another place within India is not covered by this DIT Relief Certificate.

3. The Certificate is issued and will be relevant only to **M/s T.S. Lines Co. Limited, Taipei** and not applicable to any other shipping lines. This certificate is valid up to **31st March, 2021** unless it is cancelled or modified before the expiry of the said financial year. The fact of the cancellation or modification will be intimated to you.

The certificate is being given on an undertaking given by the principal that vessel

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

,AIR INDIA BUILDING, NARIMAN POINT, MUMBAI, Maharashtra, 400021
Email: MUMBAI.DCIT.IT4.1.2@INCOMETAX.GOV.IN,

* DIN - Document identification No.

referred above will be operated in 'International traffic' only during the Validity of this certificates. This certificate is provisional subject to the final assessment.

Owned / Chartered Vessels:

S.No.	Name of Pooling Lines	Validity period
1	Korea Marine Transport Co. Ltd. (KMTC)	01.04.2020 to 31.03.2021
2	RCL feeder Pte. Ltd. (RCL)	01.04.2020 to 31.03.2021
3	APL Co. Pte Ltd.	01.04.2020 to 31.03.2021
4.	CMA CGM SA	01.04.2020 to 31.03.2021
5	Emirates Shipping Line	01.04.2020 to 31.03.2021
6	New Golden Sea Shipping Pte Ltd.	01.04.2020 to 31.03.2021
7	Hyundai Merchant Marine	01.04.2020 to 31.03.2021
8	Goldstar Limited	01.04.2020 to 31.03.2021

This certificate is issued at the request of the applicant based on prima facie examination of details furnished before me and is provisional in nature, subject to final assessment. This certificate is valid up to **31st March, 2021** unless cancelled by me earlier, under intimation to you.

RICHA GULATI
INT TAX CIRCLE 4(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: RICHA GUI
Date: 29 June 2021
Location: DIRECTORATE, India