



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

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| To, RCL FEEDER PTE LTD 608-611,DYNASTY BUSINESS PARK,,ANDHERI KURLA ROAD,CHAKALA, Mumbai MUMBAI 400059,Maharashtra India | |
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|---------------------------|------------------------------------|-----------------------------|---|
| PAN: AABCR9993B | Assessment Year: 2021-22 | Dated: 29/10/2020 | DIN & Letter No : ITBA/COM/F/17/2020-21/1028433805(1) |
|---------------------------|------------------------------------|-----------------------------|---|

Sir/ Madam/ M/s,

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

Ref: Your Application dated 26.06.2020 and 27.10.2020

1. **M/s RCL Feeder Pte. Ltd., SINGAPORE**, (herein referred as principal) has applied for 100% DIT relief through its agent in India **M/s RCL Agencies (India) Pvt.Ltd.**(herein referred as the applicant) on 26.06.2020 via email and document submitted on 27.10.2020.

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 – Singapore**. 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 RCL Feeder Pte. Ltd., SINGAPORE** and not applicable to any other shipping lines. This certificate is valid for **F.Y 2020-21** 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.

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.IT4.1.1@INCOMETAX.GOV.IN,

The certificate is being given on an undertaking given by the principal that vessel referred above will be operated in 'International traffic' only during the validity of this certificates.

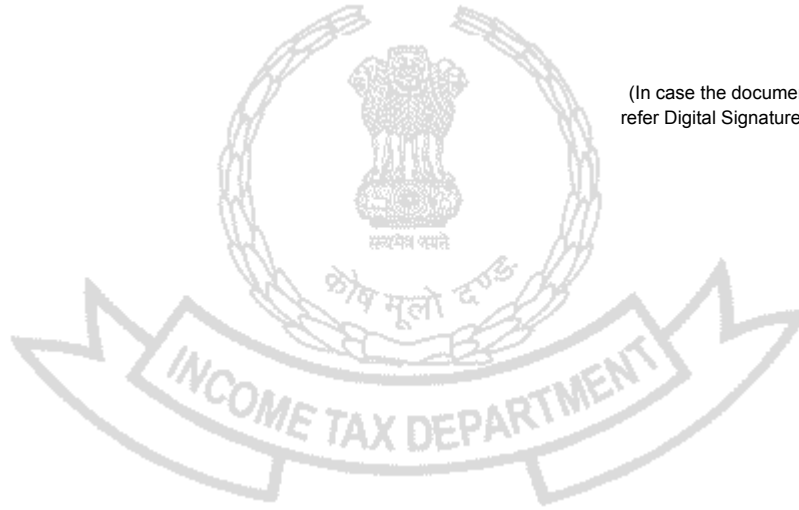
This certificate is provisional subject to the final assessment.

Pooling partners:-

| S.No. | Name of the Pooling Lines | Validity Period |
|-------|---|--------------------------|
| 1 | Emirates Shipping Line DMCEST,UAE, | 01/04/2020 to 31/03/2021 |
| 2 | Evergreen Marine Corporation(Taiwan)Limited | 01/04/2020 to 31/03/2021 |
| 3 | Hyundai Merchant Marine co. Ltd | 01/04/2020 to 31/03/2021 |
| 4 | Pendulum Express Line pte Ltd | 01/04/2020 to 31/03/2021 |
| 5 | Samudera Shipping Line ltd | 01/04/2020 to 31/03/2021 |
| 6 | Bengal Tiger Lines Pte. Ltd | 01/04/2020 to 31/03/2021 |
| 7 | Global feeder shipping LLC | 01/04/2020 to 31/03/2021 |
| 8 | Wan Hai Lines Ltd. Taiwan | 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 **F.Y. 2020-21** unless cancelled by me earlier, under intimation to you.

VIDYASAGAR SHIVRAJ UBALE
INT TAX CIRCLE 4(1)(1), MUMBAI



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