



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
आयकर विभाग/ INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 2(3)(2), MUMBAI

सेवा में/ To, GOODRICH MARITIME L L C Suite No. 216/217, 2nd Floor, Sai Commercial Centre, , Govandi Station Road, Govandi (east) Mumbai 400088 , Maharashtra India	
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आस्क पावती संख्या/ ASK ACK No. : 234202110000	दिनांक/ Dated: 27/05/2021	द.प.सं. एवं पत्र संख्या /DIN & Letter No: ITBA/ASK/F/73/2021-22/1033114658(1)
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महोदय/ महोदया/ मेसर्स,
Sir/ Madam/ M/s,

Sub: Lower deduction of tax u/s 197 of the Income-tax Act, 1961.

Goodrich Maritime Private Ltd (TAN: MUMG08321F) in the capacity of agent of Principal, M/s Goodrich Maritime LLC, Dubai(PAN: AACCG0872H) has filed through its authorized representative Bharat Dharamdas & Associates LLP, CA's application u/s 197 vide Form 13 filed online on TRACES dated 16.04.2021 seeking NIL rate of TDS from income receivable in India from its cargo business carrying in international water for the Financial Year 2021-22.

In the application it was submitted that the activities of the agents are in nature of general commission agents or any other agent of an independent status acting in ordinary course of business and thus the benefit of Article 5 & 7 of the Double Tax Avoidance Agreement made between India and UAE would be available and as such the profits of M/s Goodrich Maritime LLC are taxable in UAE.

This office has issued certificate u/s 197 of the Act for FY 2021-22 vide **certificate No. IAC0521LRK** on 13.05.2021 at NIL withholding rate of tax deduction at source.

In view of the above and prima facie examination of the case, the principal M/s Goodrich Maritime LLC and its agent in India, Goodrich Maritime Private Ltd(TAN: MUMG08321F) is authorised to receive income, without deduction of tax at source of

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its cargo business carrying in International Traffic.

This order is issued without prejudice to the regular assessment or other proceedings under the Income-tax Act, 1961. The certificate is provisional in nature and subject to the final assessment. This certificate shall remain in force for the Financial Year 2021-22, unless it is cancelled or modified before the expiry of the said Financial Year.

RISHI KUMAR
INT TAX CIRCLE 2(3)(2), MUMBAI

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Signer: RISHIKUMAR
Date: Thursday, 22/07/2021 12:54 PM
Location: DIRECTORATE, India