



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT
COMMISSIONER OF INCOME TAX
INT TAX CIRCLE 4(3)(1), MUMBAI

To, GOODRICH MARITIME PRIVATE LIMITED SUITE # 216/217,2ND FLOOR SAICOMMERCIALCENTRE,,GOVANDI,MUMBAI-400088. 400088,Maharashtra India	
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TAN: MUMG08321F	Dated: 24/05/2021	DIN & Letter No : ITBA/COM/F/17/2021-22/1033057857(1)
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Sir/ Madam/ M/s,

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

Ref: Your letter dated 19/05/2021.

M/s. Vasco Maritime Pte Ltd., Singapore (herein referred as principal) has applied for 100% DIT Relief through its agent in India **M/s Goodrich Maritime Pvt. Ltd.** (herein referred as the applicant) on 19/05/2021. It has been contended by the applicant on behalf of the principal that the principal is a tax resident of **Singapore** and is entitled to the benefit of Article 8 of the DTAA between India and **Singapore**. The applicant has filed the copy of Tax Domicile Certificate and other documents 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 entitled for the benefit of Article 8 of the DTAA between India and **Singapore**. In view of this, the principal is entitled for **100%** DIT Relief on account of income from operation of container in the international traffic which is either owned or chartered by the principal for transportation 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.

This certificate will not be applicable to containers coming to India under a pool arrangement and which are not owned/chartered by **M M/s. Vasco Maritime**

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.IT4.3.1@INCOMETAX.GOV.IN,

Pte Ltd., Singapore. In such case the rental earned by such container owned/chartered shall be taxable in India.

The certificate is issued and will be relevant only to **M/s. Vasco Maritime Pte Ltd., Singapore**, and not applicable to any other shipping Lines. This Certificate is valid for F.Y.-2021-22 (**1st April, 2021 TO 31st March, 2022**) 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. This certificate is being given on an undertaking given by the principal that the container will be operated in 'international traffic'. This certificate is provisional subject to the final assessment.



RAJESH KUMAR
INT TAX CIRCLE 4(3)(1), MUMBAI

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

This document is digitally signed

Signer: RAJESH KUMAR
Date: Tuesday, 7/1/2021 7:46 AM
Location: DIRECTORATE, India