



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

To, EMIRATES SHIPPING LINE FZE A 91, NAGPAL BUSINESS TOWER OKHLA INDUSTRIAL AREA, PHASE II, Tehkhand SOUTH EAST DELHI Okhla Industrial Estate S.O 110020, Delhi India	
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PAN: AABCE5724H	Assessment Year: 2025-26	Dated: 21/05/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1065037794(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

Sub: DIT Exemption Certificate Cum Annual No Objection Certificate u/s 172 of the Income Tax Act, 1961 for the Financial Year 2024-25– Reg.

PAN:- AABCE5724H

Please refer to your letter dated 26/03/2024 on the subject mentioned above.

1. Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST) through its agent in India M/s Emirates Shipping Agencies (India) private limited has applied for certificate for exemption of income. M/s Emirates Shipping Agencies (India) private limited has its registered office A-91, Ground Floor (Unit 3), Nagpal Business Towers, Okhla Indl. Estate Ph-II, New Delhi-110020.

2. The application and other documents filed in this regard were examined. On prima facie examination of the documents and details filed it appears that the Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST) is entitled for the benefit of the Article 8 of the DTAA between Govt. of India and Govt. of UAE.

3. As per provisions of Article 8 of DTAA between India and UAE and in view of Board's circular no. 732 dated 20-Dec-1995, Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST) is eligible for 100% relief on account of income from the transportation of goods carried by Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST) on vessels chartered, owned or in a pool arrangement with the other shipping Lines operating in International traffic. Accordingly, An Annual No Objection Certificate is hereby granted to Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST) in respect of taxation of shipping profits under section 172 for the following ports:

Sl No.	Port Location	Represented By
1	Mumbai, Maharashtra	Emirates Shipping Agencies

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,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002
Email: DELHI.DCIT.IT1.2.2@INCOMETAX.GOV.IN,

2	Chennai, Tamil Nadu	(India) Private Limited -Agent
3	Mundra, Gujarat	
4	Tuticorin, Tamil Nadu	
5	Kolkata &Haldia, West Bengal	
6	Cochin, Kerala	
7	Pipavav, Gujarat	
8	Vizag, Andhra Pradesh	
9	NhavaSheva Port-Mumbai, Maharashtra	
10	Hazira Port, Gujarat	
11	Kandla Port ,Gujarat	
12	Katupalli, Tamil Nadu	
13	Mangalore Port, Karnataka	
14	Krishnapatnam Port, Andhra Pradesh	
15	Kakinada Port, Andhra Pradesh	
16	Marmagoa Port, Goa	
17	Ennore Port, Tamil Nadu	
18	Paradeep , Orrisa	
19	Gangavaram , Andhra Pradesh	
20	Vizingaham ,Kerala	

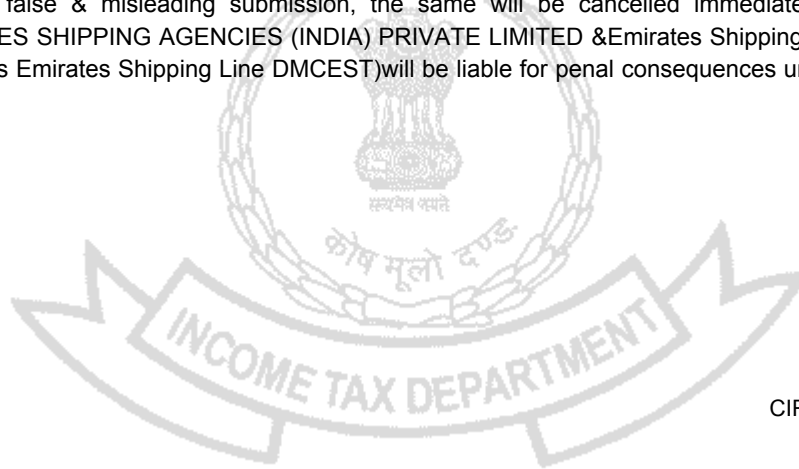
4. This Certificate is valid for the period 01-04-2024 to 31-03-2025 subject to the terms and conditions:

. The EMIRATES SHIPPING LINE FZE (Formerly known as Emirates Shipping Line DMCEST) will file its statements to this office as required u/s 172 (3) of the Income Tax Act.

. No ship will be engaged in any traffic other than "International traffic" during the currency of this certificate.

. EmiratesShipping Agencies(India) Private Limited &Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST)shall submit an annual consolidated freight tax return under the provisions of section 172 of Income Tax Act,1961 with this of office for the financial year 2023-24 within four months of issue of this certificate. In addition to above copy of Income Tax returns submitted to authorities having jurisdiction on the concerned port shall be submitted to this office before 31/07/2024.

. In case this certificate has been procured on the basis of any misrepresentation of facts or false & misleading submission, the same will be cancelled immediately. In such a case EMIRATES SHIPPING AGENCIES (INDIA) PRIVATE LIMITED &Emirates Shipping Line FZE (Formerly known as Emirates Shipping Line DMCEST)will be liable for penal consequences under the Income Tax Act.



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