



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: <b>AABCE5724H</b>	Assessment Year: <b>2026-27</b>	Dated: <b>13/03/2026</b>	DIN & Letter No : <b>ITBA/COM/F/17/2025-26/1087339606(1)</b>
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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 2026-27 – Reg.**

**PAN: AABCE5724H**

Please refer to Your Letter dated 27/01/2026

1. Emirates Shipping Line, FZE (Formerly known as Emirates Shipping Line DMCEST) through its agent in India Emirates Shipping Agencies (India) Private Limited, a company incorporated under the Companies Act. 1956 of India with its registered office at A-91, Ground Floor (Unit 3), Nagpal Business Towers, Okhla Indl. Area Ph-II, New Delhi-110020.
1. 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002  
Email: DELHI.DCIT.IT1.2.2@INCOMETAX.GOV.IN,

1. As per Article 8 of the DTAA between Govt. of India and Govt. of 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 pool arrangements with the other shipping Line 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).

Sl.No.	Port Location	Represented by
1	Mumbai, Maharashtra	Emirates Shipping Agencies (India) Private Limited (Agent)
2	Chennai, Tamil Nadu	
3	Mundra, Gujarat	
4	Tuticorin, Tamil Nadu	
5	Kolkata & Haldia, West Bengal	
6	Cochin, Kerala	
7	Pipavav, Gujarat	
8	Vizag, Andhra Pradesh	
9	Nhava Sheva 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 - Orissa
19	Gangavarm – Andhra Pradesh
20	Vizingaham - Orissa

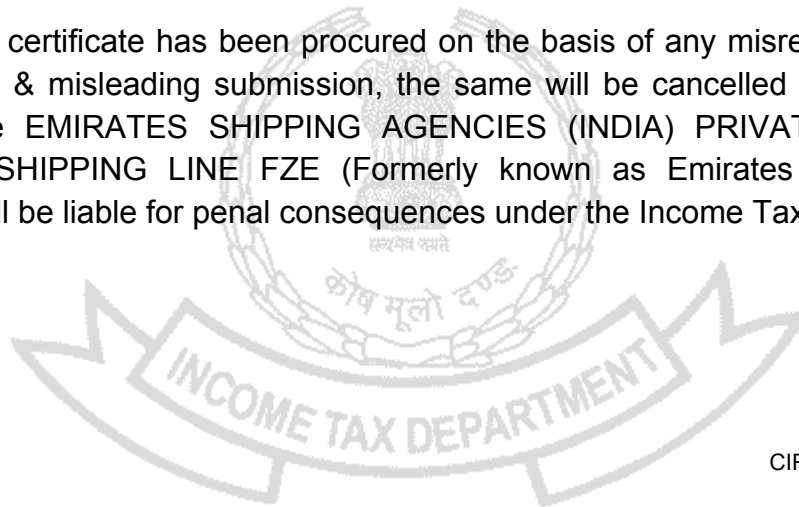
4. This Certificate is valid for the period 01-04-2026 to 31-03-2027 subject to the terms and conditions:

. 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.

. Emirates Shipping 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 office for the financial year 2025-26 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 31/07/2026.

. 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.



Rudraksh Ravi Sondh  
CIRCLE INT TAX 1(2)(2)

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