



Ocean Network Express (India) Private Limited
CIN: U63030MH2017FTC299547

3rd Floor, A Wing, Fulcrum, Sahar Road, Hiranandani Business Park,
Next to Hyatt Regency, Andheri East, Mumbai-400 099.
Tel: +91 22 62153600 Fax: +91 22 62153601
Website : www.one-line.com

Date: 30-March-2023

TO WHOMSOEVER IT MAY CONCERN

Non applicability of Section 206AB / 206CCA of the Income Tax Act, 1961

Dear Valued Customers,

TDS provisions are not applicable to Foreign Shipping Companies and hence the declaration u/s 206AB / 206CCA is not applicable for our principal Ocean Network Express PTE Ltd. (hereinafter referred to as “ONE Singapore” (PAN - AACCO6217A).

Kindly note the following :

[1] ONE Singapore have obtained a 100% DIT certificate for **FY 2023-24** as attached herewith.

Pls. find the relevant extract of Article 8 of India Singapore Treaty: -

4. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall mean profits derived from the transportation by sea or air of passengers, mail, livestock or goods carried on by the owners or lessees or charterers of the ships or aircraft, including profits from :-

- (a) the sale of tickets for such transportation on behalf of other enterprises.*
- (b) the incidental lease of ships or aircraft used in such transportation.*
- (c) the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) in connection with such transportation; and*
- (d) any other activity directly connected with such transportation.*

[2] ONE Singapore, a Foreign Shipping Company, files vessel voyage returns as per provisions of section 172 of the Income Tax Act.

As per CBDT circular 723 dated 19/09/1995 the provisions of section 194C and section 195 of the Income Tax Act, 1961 for deduction of Tax at source shall not apply to the Income of the Foreign Shipping Companies.

Based on the above, TDS is not applicable on the billing by our principal ONE Singapore

Please note that ONE Singapore has filed the following Income Tax Returns for the immediately preceding Financial Years.



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Website : www.one-line.com

The date of filing and the Acknowledgement number are provided herewith.

Financial Year	IT Form No	Date of Filing	Acknowledgement Number
2018-19	ITR6	17-10-2019	203620581171019
2019-20	ITR6	21-12-2020	855767351211220
2020-21	ITR6	10-03-2022	316606720100322
2021-22	ITR6	29-10-2022	760156701291022

The Income Tax Returns for FY 2022-23 will also be filed within the statutory due date.

In case of any queries on the matter, please reach us out at the following email ID

in.tds@one-line.com

ONE would like to take this opportunity to thank you for your continual support and for trusting your valuable business to ONE.

Yours faithfully,

For Ocean Network Express Pte. Ltd.

As Agents – Ocean Network Express (India) Private Limited

VINEET BHASKAR
ANGNE

Digitally signed by
VINEET BHASKAR ANGNE
Date: 2023.03.30 09:45:52
+05'30'

Authorized Signatory



OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 2(1), KOLKATA
110, SHANTIPALLY, KOLKATA – 700 107

NO. ACIT (IT)-2(1)/KOL/DIT Relief/2022-23/222

Date: 19/12/2022

To,
The Principal Officer,
Ocean Network Express India Pvt Ltd.,
3rd Floor, A- Wing, Fulcrum Sahar Road,
Hiranandani Business Park,
Andhari East, Mumbai – 400099.

Sub:- Sub:- Grant of 100% DIT relief for your Principal **M/S Ocean Network Express PTE Ltd Singapore** , (PAN – AACCO6217A) up to 31/03/2024.

Ref:- Your request for issue of annual no objection certificate granting 100% DIT Relief for the period from 01/04/2023 to 31/03/2024.

In connection with your application for 100% DIT relief certificate dated 14/12/2022 to be issued in favor of your principal **M/S. Ocean Network Express Pte. Ltd , Singapore**, it is hereby certified that shipping income earned by your principal from operation of the following vessels operating in international traffic, & which are either owned or chartered by the principal for transportation of passengers, mail, livestock or goods carried on by the principal within Indian ports will be exempt from payment of Tax in India during the pendency of this certificate, as per clause 2 and 3 of Article 8 of the DTAA with Singapore Vide Notification No. GSR 610 (E) dated 08.08.1994.

Sl.	Name of the Ship	Validity of Agreement
1.	ATHENS BRIDGE	14/03/2026
2.	MOL SUCCESS	27/08/2025
3.	SAN DIEGO BRIDGE	19/07/2025
4.	SAN FRANCISCO BRIDGE	06/06/2028
5.	SEATTLE BRIDGE	16/05/2028
6.	MOL PRESTIGE	27/10/2029
7.	ALEXANDRIA BRIDGE	13/06/2027
8.	NYK PAULA	19/08/2029
9.	AS CYPRIA	15/05/2023
10.	SEASPAN ADONIS	12/07/2023
11.	CLEMENS SCHULTE	15/06/2024
12.	WIDE ALPHA	01/06/2024
13.	DAPHNE	02/11/2024
14.	BAY BRIDGE	03/07/2028
15.	WIDE HOTEL	01/08/2024
16.	HANNAH SCHULTE	30/11/2024
17.	BANGKOK BRIDGE	22/11/2028
18.	CONTRASHIP ERA	14/03/2024
19.	CONTI CONTESSA	14/08/2025
20.	CONTI ANNAPURNA	08/07/2023
	SEASPAN KOBE	16/02/2024
	SEASPAN CHIBA	16/11/2023



This certificate is applicable and relevant only for M/S. Ocean Network Express Pte Ltd., Singapore, and not for any other shipping lines. This certificate will remain in force up to 31.03.2024 unless it is modified or cancelled before the expiry of the said period. The fact of the cancellation or modification will be duly intimated to you.

It is also certified that shipping income earned by your principal on pull agreements/ V.S.A/C.C.A. the line will also be entitled for 100% DIT relief on account of income from operation of the vessels operating in international traffic [As per clause 4 of Article 8] .

The details of the line in respect of which the loadings are carried out have been outlined below:

Sl. No.	Name of the Pooling Partners.
1.	Hapag Lloyd Aktiengesellschaft
2.	Kawasaki Kisen Kaisha, Ltd
3.	Mitsui O.S.K. Lines, Ltd
4.	Nippon Yusen Kaisha ("NYK")
5.	Yang Ming Marine Transport Corp.
6.	RCL Feeder Pte Ltd (RCL)
7.	Sea Consortium Pte Ltd (Xpress Feeders)
8.	New Golden Sea Shipping Pte Ltd
9.	COSCO Container Lines South East Asia Pte Ltd (COSCON)
10.	Wan Hai Lines Ltd
11.	CMA CGM S.A ("CMA CGM")
12.	Orient Overseas Container Line Limited ("OOCL")
13.	Evergreen Marine Corporation (Taiwan) Ltd
14.	Feedertech Pte Ltd
15.	Pacific International Lines (Pte) Ltd
16.	T.S. Lines Co. Ltd
17.	Advance Container Lines (Pte) Ltd
18.	Bengal Tiger Line Pte Ltd
19.	FAR Shipping (Singapore) Pte. Ltd
20.	Global Feeder Shipping LLC
21.	Orient Express Lines (Singapore) Pte. Ltd
22.	Pendulum Express Lines Pte Ltd
23.	Samudera Shipping Line Ltd
24.	Tehama Shipping Services Co. LLC
25.	Transworld Feeders Fzco
26.	Mediterranean Shipping Company (MSC)
27.	Yang Ming (UK) Ltd
28.	Hyundai Merchant Marine
29.	Interasia Lines (IAL)
30.	Yang Ming (Singapore) Pte Ltd
31.	Unifeeder FZCO

This Certificate has been issued on the prima facie examination of the documents filed by the applicant and on the request of the applicant. This **certificate is provisional in nature**, subject to the final assessment, and subject to the applicant furnishing all the necessary particulars at the time of assessment proceedings. **This Certificate does not confer any right on the assessee for claim of 100% Tax exemption at the time of assessment.**



(SHUBHAM KATIYAR)
ACIT (IT)- C-2(1), KOLKATA

शुभम कटियार
SHUBHAM KATIYAR
सह आयकर आयुक्त
Asst. Commissioner of Income Tax
सर्कल-2(1) कोलकाता/Circle 2(1) Kolkata
अंतर्राष्ट्रीय कर/International Taxation



OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 2(1), KOLKATA
110, SHANTIPALLY, KOLKATA - 700 107

NO. ACIT (IT)-2(1)/KOL/DIT Relief/2022-23/270

Date: 22/02/2023

To,
The Principal Officer,
Ocean Network Express India Pvt Ltd.,
3rd Floor, A- Wing, Fulcrum Sahar Road,
Hiranandani Business Park,
Andhari East, Mumbai - 400099.

Sub:- Sub:- Grant of 100% DIT relief for your Principal **M/S Ocean Network Express PTE Ltd Singapore**, (PAN - AACCO6217A) up to 31/03/2024.

Ref:- Your request for issue of annual no objection certificate granting 100% DIT Relief for the period from 01/04/2023 to 31/03/2024.

In connection with your application for 100% DIT relief certificate dated 17/02/2023 to be issued in favor of your principal **M/S. Ocean Network Express Pte. Ltd , Singapore**, it is hereby certified that shipping income earned by your principal from operation of the following vessels operating in international traffic, & which are either owned or chartered by the principal for transportation of passengers, mail, livestock or goods carried on by the principal within Indian ports will be exempt from payment of Tax in India during the pendency of this certificate, as per clause 2 and 3 of Article 8 of the DTAA with Singapore Vide Notification No. GSR 610 (E) dated 08.08.1994.


Sl.No.	Name of the Ship	Validity of Agreement
1.	MOL PREMIUM	12/09/2025
2.	MOL SPARKLE	31/03/2024
3.	MOL COURAGE	31/03/2024
4.	MOL CREATION	31/03/2024
5.	MOL CHARISMA	31/03/2024
6.	MOL MAESTRO	31/03/2024
7.	MOL CELEBRATION	31/03/2024
8.	NYK THEMIS	31/03/2024
9.	NYK FURANO	31/03/2024
10.	ONE THESEUS	31/03/2024
11.	ONE TRITON	31/03/2024
12.	ONE ALTAIR	31/03/2024
13.	ONE COMMITMENT	31/03/2024
14.	ONE COMPETENCE	31/03/2024
15.	ONE CONTRIBUTION	31/03/2024
16.	ONE CONTINUITY	31/03/2024
17.	ONE MAJESTY	31/03/2024
18.	ONE ARCADIA	31/03/2024
19.	SEASPAN OSAKA	27/12/2025
20.	WIDE JULIET	01/09/2023

This certificate is applicable and relevant only for **M/S. Ocean Network Express Pte Ltd., Singapore**, and not for any other shipping lines. This certificate will remain in force up to 31.03.2024 or validity of agreement of Ship, whichever is earlier, unless it is modified or cancelled before the expiry of the said period. The fact of the cancellation or modification will be duly intimated to you.

It is also certified that shipping income earned by your principal on pull agreements/ V.S.A/C.C.A. the line will also be entitled for 100% DIT relief on account of income from operation of the vessels operating in international traffic [As per clause 4 of Article 8].

This Certificate has been issued on the prima facie examination of the documents filed by the applicant and on the request of the applicant. This **certificate is provisional in nature**, subject to the final assessment, and subject to the applicant furnishing all the necessary particulars at the time of assessment proceedings. **This Certificate does not confer any right on the assessee for claim of 100% Tax exemption at the time of assessment.**




(SHUBHAM KATIYAR)
ACIT (IT)- C-2(1), KOLKATA

शुभम कटियार
SHUBHAM KATIYAR
सह आयकर आयुक्त
Asst. Commissioner of Income Tax
सर्कल-2(1), कोलकाता/Circle-2(1), Kolkata
अंतर्राष्ट्रीय कराधान / International Taxation



OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 2(1), KOLKATA
110, SHANTIPALLY, KOLKATA - 700 107

NO. ACIT (IT)-2(1)/KOL/DIT Relief/2022-23/ 294

Date: 27/03/2023

To,
The Principal Officer,
Ocean Network Express India Pvt Ltd.,
3rd Floor, A- Wing, Fulcrum Sahar Road,
Hiranandani Business Park,
Andhari East, Mumbai - 400099.

Sub:- Grant of 100% DIT relief for your Principal **M/S Ocean Network Express PTE Ltd Singapore**, (PAN - AACCO6217A) up to 31/03/2024.

Ref:- Your request for issue of annual no objection certificate granting 100% DIT Relief for the period from 01/04/2023 to 31/03/2024.

In connection with your application for 100% DIT relief certificate dated 22/03/2023 to be issued in favor of your principal **M/S. Ocean Network Express Pte. Ltd , Singapore**, it is hereby certified that shipping income earned by your principal from operation of the following vessels operating in international traffic, & which are either owned or chartered by the principal for transportation of passengers, mail, livestock or goods carried on by the principal within Indian ports will be exempt from payment of Tax in India during the pendency of this certificate, as per clause 2 and 3 of Article 8 of the DTAA with Singapore Vide Notification No. GSR 610 (E) dated 08.08.1994.

Sl.No.	Name of the Ship	Validity of Agreement
1.	CONTI CONQUEST	24/08/2023
2.	ONE MATRIX	31/03/2024
3.	PENANG BRIDGE	31/03/2024
4.	SEASPAN BEACON	31/03/2024
5.	GEORGE WASHINGTON BRIDGE	26/01/2024
6.	NYK VESTA	31/03/2024
7.	ONE HENRY HUDSON	31/03/2024
8.	ONE HANOI	31/03/2024
9.	ONE HONOLULU	31/03/2024


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