



Office of the

DEPUTY COMMISSIONER OF INCOME-TAX, INTERNATIONAL TAXATION 3(2)(2)

Room No.1615, Air India Building, Nariman Point,

Mumbai-400021 Tel No : 022-22048981

No. DCIT (IT)-3(2)(2)/197/16-17/128

Date: 19.01.2017

To
The Principal Officer,
M/s OOCL(India) Private Ltd.
(Agent of Orient Overseas Container Line Ltd.,HK)
5th Floor,ICC Chambers,Saki Vihar Road
Powai,Mumbai-400072
PAN No. AAACO5679E

CERTIFICATE UNDER SECTION 197 OF THE INCOME-TAX ACT, 1961.

M/s. OOCL (India) Private Limited (as agent for M/s Orient Overseas Container Line Limited, Hong Kong) (hereinafter referred to as 'applicant') has made an application dated 26.12.2016 requesting for issue of a certificate u/s 197 of the Act so as to enable it to collect freight, handling and others miscellaneous charges etc. from various parties without deduction of tax at source during the financial year 2016-17, as M/s Orient Overseas Container Line Limited, Hong Kong are fully paying taxes before remitting freight overseas. Further, several Clients in India, are also deducting TDS u/s 195 while making freight and other payments to OOCL, HK leading to double deduction of TDS. However vide application dtd 26.12.2016 applicant has submitted that it is not possible to give exhaustive list of parties who may do business with shipping lines and hence they require a General Certificate for Nil deduction. In the application filed M/s OOCL (India) Private Limited (as Agent for M/s Orient Overseas Container Line Limited, Hong Kong) has also undertaken to deduct and pay freight Tax on freight handling and, similar charges from various parties before remittance of such amount outside India.

In view of the aforesaid it is ordered that where a payment has been subjected to tax u/s 44B of the IT Act, 1961 and the tax is being deposited by M/s. OOCL (India) Private Limited (as agent for M/s Orient Overseas Container Line Limited, Hong Kong) (hereinafter referred to as 'applicant'), then at the time of receiving payment from Indian clients for freight, handling, ancillary and similar other charges like detention, demurrage, THC, IHC etc there is no need for tax deduction at source u/s 195 of the IT Act, 1961.



This Certificate is issued on the prima facie examination of the detail / documents/ information furnished before me and it is subject to verification at the time of assessment proceedings or any other legal proceedings. This Certificate is valid for financial year 2016-17 up to **31.03.2017** unless cancelled or modified before the expiry of the said financial year with intimation. This certificate is issued at the request made by M/s OOCL (India) Private Limited (as Agent for M/s Orient Overseas Container Line Limited, Hong Kong) vide application dated 26.12.2016. This certificate is provisional in nature and is subject to the final assessment and is without prejudice to the stand taken by the department during the course of the assessment proceedings. This certificate is issued on the aforesaid undertaking dated 16.12.2016 filed on 26.12.2016 M/s Orient Overseas Container Line Limited, Hong Kong is to deduct and pay tax on freight, handling and similar charges from various parties before remittance of such amount to Hong Kong.



(P R Chauhan)
Dy. Commissioner of Income Tax
(International Taxation)-3(2)(2),
Mumbai.