



Navratna Company
(ISO 9001:2015, ISO 14001:2015
& ISO 45001:2018 Certified)

भारतीय नौवहन निगम लिमिटेड

(भारत सरकार का उद्यम)

पंजीकृत कार्यालय: शिपिंग हाउस, 245 मादाम कामा रोड, मुंबई - 400 021.
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The Shipping Corporation Of India Ltd.

(A GOVERNMENT OF INDIA ENTERPRISE)

Regd. Office: Shipping House, 245, Madame Cama Road, Mumbai-400 021.
Ph: 91-22 2202 6666, 2277 2000 • Website: www.shipindia.com



सीआईएन: CIN-L63030MH1950G0I008033

WHOMSOEVER IT MAY CONCERN

Sub: Declaration by THE SHIPPING CORPORATION OF INDIA LIMITED (SCI) in relation to Sections 206AB / 206CCA / 194Q / 206C(1H) of the Income Tax Act, 1961 ('the Act') for FY 2022-23.

We, THE SHIPPING CORPORATION OF INDIA LIMITED (SCI), having PAN number AAAC1524F and TAN number MUMT02250D, CHET01113A & CALT00307G do hereby declare and confirm as under:

I. DECLARATION (TO SCI'S CUSTOMERS) FOR SECTION 206AB / 206CCA:

- It is hereby declared that Return of Income of SCI for the Assessment year (AY) 2020-21 and 2021-22 has been filed and that for AY 2022-23 (PY 2021-22) will be filed on or before the due date as specified in Section 139(1) of the Act and notified from time to time.
- SCI is not a 'Specified person' within the meaning of Section 206AB(3) or Section 206CCA(3) of the Act. Hence, the higher rate of TDS / TCS as per Section 206AB / 206CCA are not applicable to SCI.
- The above can also be verified using the facility /utility provided by Income Tax Department.

II. DECLARATION (TO SCI'S VENDORS) FOR APPLICABILITY OF SECTION 194Q / 206C(1H):

- It is hereby confirmed that the total sales, gross receipts or turnover of SCI from the business carried on during the financial year 2021-22 exceeds Rs. 10 crores.
- SCI will be required to deduct tax at source u/s 194Q of the Act for the Purchase of goods from resident seller at the time of credit or payment (including advance payment) whichever is earlier @ 0.10% (higher rate, if provisions of Sec 206AB, 206AA of the Act are applicable to the SCI's Vendor), if the value of such Purchases exceeds the threshold limit prescribed under the said section during the FY 2022-23.
- In view of above, you being Seller should not collect tax at source u/s 206C(1H) of the Act.

For THE SHIPPING CORPORATION OF INDIA LIMITED

कृते भारतीय नौवहन निगम लिमिटेड
For THE SHIPPING CORPORATION OF INDIA LTD.


31/03/2022
शवेश जैन / Shavesh Jain

Authorized Signatory / Chief Manager (Tax)

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