

L&T Hydrocarbon Engineering Limited Modular Fabrication Facility (A SEZ Unit in L&T Shipbuilding Limited) Kattupalli Village, Ponneri Taluk Tiruvallur Dist., Tamil Nadu - 600 120, INDIA

Date: 02.05.2018

Maxicon Shipping Agencies (Division of Seaways Liner Agencies Pvt Ltd) Plot No 39/4, 501/502, Maithili's Signets, Sector 30A, Vashi, Navi Mumbai – 400 703 GSTIN: 27AADS0845B4ZN

<u>Sub: Declaration regarding no requirement of charge IGST under the Integrated Goods and Services Tax Act</u> 2017 ("IGST ACT")

Dear Sir/Madam,

We declare that we are covered under the provisions of Section 16(1)(b) of the Integrated Goods and Services Act,2017(IGST) and that supply of any goods or services to us will be considered as Zero Rate and accordingly no IGST shall be charged on supply of such goods or services.

We hereby further confirm that if any time during the financial year the above said exemption is withdrawn/ is expired the same shall be communicated at least 30 days in advance to your office or within 30 days of receipt of such communication of withdrawal along with all requisite documents before any further financial transactions are incurred.

We request you to treat this communication as a declaration to the effect that we are SEZ Unit/ SEZ Developer.

We hereby undertake to indemnify, M/s Maxicon Shipping Agencies Division of (Seaways Liner Agencies Pvt Ltd) for any liability of Goods and Service Tax under IGST Act including but not limit to any claim, interest and penalty thereon arise to M/s Maxicon Shipping Agencies Division of (Seaways Liner Agencies Pvt Ltd) in the event of failure on our part to export the goods or services.

We confirm that the undersigned has the full authority to issue the aforesaid indemnify on behalf of the company.

Thanking you

For M/s. L&T Hydrocarbon Engineering Ltd.

( P.Ganesan ) DGM – Finance La Control Land

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