



AJ1881 RESTAURANT AND COFFEE SHOP LLC

Declaration of no PE in India

Declaration required u/s 9 of income tax act, and for claiming relief under an agreement referred to in section 90 and 90A

(for claiming the benefit of DTAA - Double Tax Avoidance Treaties)

Travel Food Services
Shiv Sagar Estate, A Block, 1st Floor,
Dr Annie Besant Rd, Worli,
Mumbai, Maharashtra 400018

Declaration: No PE in India

The Following letter is given to satisfy your country's income tax law requirements.

In terms of requirements of Indian Income tax Act and Rules, we wish to clarify that

- A) We are a company based in Dubai, United Arab Emirates
- B) The income from business with you is not taxable in Dubai, United Arab Emirates, based under article 45-1 of UAE Federal Decree Law No (8) of 2017. Invoices to foreign parties are not subject to VAT and all Taxable charges by the client must be handled in their own country.
- C) We do not have any Permanent Establishment in India, (as defined under the Section 92F (ilia) of the Income Tax Act.
- D) Hence, we affirm that our income neither accrues in India, nor arises in India, from a Permanent Establishment / Business Connection in India, hence, is not taxable in India
- E) We shall hold you indemnified, if in future, anything is found contrary to the above and your company faces any issues in Indian income taxes for non-deduction of Tax

