



NATION  
TAX  
MARKET

**OFFICE OF THE DEPUTY COMMISSIONER,  
CUSTOMS, AIR CARGO COMPLEX, INDORE**

E-mail: accdabh@gmail.com

F.No. VIII(Cus)48-25/SUPREME TRANSPORT/ ACC/2020-21/ 98 Dated: 18.08.2021

**URGENT/TIME BOUND**

Shri Ammeet K Agrawal,  
President/CEO  
M/s Supreme Transport Organisation Pvt. Ltd,  
5-B 34, Akshay Mittal Industrial Estate.  
M.v. Road, Andheri (East), Mumbai (400059).

Subject:- OIO NO 04/COMMR/CUS/IND/2020-21 DATED 17.02.2021-reg

Please refer to this office letter even No. 373 dated 22.03.2021 & even no 42 dated 07.06.2021 on the subject and your reply dated 11.06.2021.

2. In this regard, it is to inform you that the time period for filing appeal against the order is three months. The time period of three months has already been lapsed. Therefore, it is once again requested to submit copy of appeal filed, if any within a week of receipt of this letter otherwise recovery proceedings shall be initiated as per the relevant rules.

3. In case, if you are not going to appeals against the said order please pay the government dues immediately with a copy of payment details to this office.

Yours Sincerely,

(Prateek Singh)

Superintendent (Customs),  
Air Cargo Complex, Indore

**PRATEEK SINGH**  
SUPERINTENDENT (CUSTOMS)  
DABH AIR CARGO COMPLEX,  
INDORE (M.P.)



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**OFFICE OF THE DEPUTY COMMISSIONER,  
CUSTOMS, AIR CARGO COMPLEX, INDORE**

E-mail: [accdabh@gmail.com](mailto:accdabh@gmail.com)

F.No. VIII(Cus)48-25/SUPREME TRANSPORT/ACC/2020-21/3157 Dated:22.03.2021

To,  
M/s Supreme Transport Organisation Pvt. Ltd,  
5-B 34, Akshay Mittal Industrial Estate.  
M.v. Road, Andheri (East), Mumbai (400059).

Shri Ammeet K Agrawal,  
President/CEO  
M/s Supreme Transport Organisation Pvt. Ltd,  
5-B 34, Akshay Mittal Industrial Estate.  
M.v. Road, Andheri (East), Mumbai (400059).

Shri Akash Agrawal,  
Vice President,  
M/s Supreme Transport Organisation Pvt. Ltd,  
5-B 34, Akshay Mittal Industrial Estate.  
M.v. Road, Andheri (East), Mumbai (400059).

Subject:- OIO NO 04/COMMR/CUS/IND/2020-21 DATED 17.02.2021-reg

It is to bring to your notice that **OIO NO 04/COMMR/CUS/IND/2020-21 DATED 17.02.2021** has been issued under F. No. GEN/ADJ/COMM/141/2020-ADJN-O/o COMMR-CUS-INDORE by Commissioner, Customs, Indore.

2. In this regard, it is requested to please confirm your stand whether you are going in appeals against the said order or you comply with the order.
3. In case, if you are not going against the said order please pay the government dues immediately with a copy of payment details to this office.

Yours Sincerely,

(Prateek Singh)

Superintendent (Customs),  
Air Cargo Complex, Indore

**PRATEEK SINGH**  
SUPERINTENDENT (CUSTOMS)  
DABH AIR CARGO COMPLEX,  
INDORE (M.P.)



OFFICE OF THE COMMISSIONER OF CUSTOMS,  
B-ZONE, 3<sup>RD</sup> FLOOR, 12/2/7 AND 12/2/8, VILLAGE-  
PIPLIAKUMAR, NIPANIA, INDORE-452010 (M.P.)



फा. सं. GEN/ADJ/COMM/141/2020-ADJN-O/o COMMR-CUS/INDORE /3119

दिनांक 19.11.2020

प्रति,

DIN-20201169OK000000CBOB

Sh. Akash Agarwal, Vice President,  
M/s. Supreme Transport Organization Pvt. Ltd.,  
5-B, 34, Akshay Mittal Industrial Estate, M.V. Road,  
Andheri (East), Mumbai-400059

विषय :- Information of Personal Hearing- reg.

कृपया कारण बताओ नोटिस क्र. DRI/DZU/JRU/19/Int.13/2018 Dated 16/19.10.2020 का अवलोकन करें ।

02. सीमा शुल्क संयुक्त आयुक्त द्वारा 02.12.2020 को प्रातः 12:00 बजे व्यक्तिगत सुनवाई तय की गयी है।

03- व्यक्तिगत सुनवाई ऑनलाइन माध्यम से आयोजित की जाएगी। इसलिए यह अनुरोध किया जाता है कि कृपया 27.11.2020 से पहले ईमेल [adiudicationcustoms@gmail.com](mailto:adiudicationcustoms@gmail.com) पर अपना सहमति पत्र भेजें ।

04. यह भी अनुरोध किया जाता है कि 27.11.2020. से पहले ईमेल [adiudicationcustoms@gmail.com](mailto:adiudicationcustoms@gmail.com) पर सलाहकार/वकील का वकालतनामा तथा आईडी की एक प्रति प्रेषित करे ।

05. सहमति पत्र प्राप्त होने के बाद व्यक्तिगत सुनवाई में भाग लेने के लिए ईमेल [adiudicationcustoms@gmail.com](mailto:adiudicationcustoms@gmail.com) से आपको एक लिंक भेजा जाएगा ।

06. यदि आपने पूर्व में उक्त प्रकरण में जवाब प्रस्तुत नहीं किया है तो आप व्यक्तिगत सुनवाई के समय भी जवाब प्रस्तुत कर सकते है । आप से यह अनुरोध है कि आप अपने जवाब को [adiudicationcustoms@gmail.com](mailto:adiudicationcustoms@gmail.com) के माध्यम से प्रस्तुत करे ।

07. स्मरण रहे कि यदि उपरोक्त सुनवाई के समय आप अनुपस्थित रहे तो प्रकरण का निर्णय अभिलेख पर उपलब्ध आधारभूत साक्ष्यों के गुण-दोषों के आधार पर कर दिया जायेगा ।

08. कृपया उक्त प्रकरण में अपना जवाब व्यक्तिगत सुनवाई के दिन या उससे पहले फाइल करे ।

अधीक्षक(न्याय निर्णयन)



भारतसरकार / Govt. of India

वित्तमंत्रालय, राजस्वविभाग / Ministry of Finance, Department of Revenue

राजस्वअसूचनानिदेशालय / DIRECTORATE OF REVENUE INTELLIGENCE

क्षेत्रीय इकाई, जयपुर / REGIONAL UNIT, JAIPUR

प्लॉट नं० 8-9, भगतवाटिका-I, सिविललाइन्स, जयपुर-302006 / Plot No.8-9, BhagatVatika-I, Civil Lines, Jaipur-302006

फोननं.- 0141-2223700, 2223600, फैक्सनं.- 0141-2223699

Email: ad-dri-rj@nic.in/drijru@gmail.com

DRI F. No. DRI/DZU/JRU/19/Int.13/2018 / 1161  
DIN:202010DDZ400006G93C8Date: 16.10.2020  
19**Show Cause Notice No. 11 /2020**

The Officers of Directorate of Revenue Intelligence (DRI), Regional Unit, Jaipur gathered a specific intelligence that M/s. Supreme Transport Organization Pvt. Ltd. (M/s. STOPL in short), having registered office at 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andheri (East), Mumbai-400059, has imported second hand Cessna Grand Caravan 208B aircraft through Manual Bill of Entry No. 001403 dated 26.05.2017, filed at Customs Air Cargo Complex, Sanganer, Jaipur, with declaration that the said imported aircraft would be used for operations of non-scheduled flights and availed benefit of Customs duty exemption under Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE dated 17.03.2012. Further, it was gathered from media reports that the said aircraft was used for scheduled flights operations by M/s. STOPL, which indicated that M/s. STOPL was operating scheduled flights.

2. It was further gathered from the website of M/s. STOPL <https://supremeairlines.com> that they were engaged in the operations of scheduled flights on the routes of Jaipur-Jodhpur, Jaipur-Kota, Jaipur-Kishangarh, Bikaner-Delhi, Jaipur-Udaipur, Jaipur-Ahmedabad and others [RUD-1].

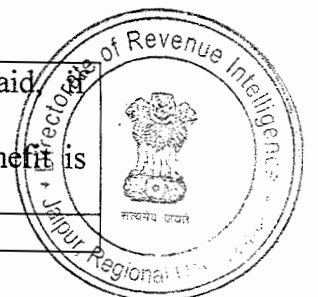
3. In view of the above, it was suspected that M/s. STOPL mis-declared the fact regarding the use of the imported aircrafts for operations of non-scheduled flights to avail the benefits of Customs duty exemption under Notification No.12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE, dated 17.03.2012.

4. The benefit availed by M/s. STOPL was available when the imported aircraft was used for operation of non-scheduled flights, though the imported aircraft was being used to operate scheduled flights, it appeared that the benefits of exemption notification were not available to M/s. STOPL in respect of the imported aircraft. It appeared that M/s. STOPL had evaded Customs Duty to the tune of Rs.2,16,58,769/- by mis-declaring the end-use of the aircraft as for non-scheduled flights operations, which was imported under Bill of Entry No. 001403 dated 26.05.2017.

5. It was also gathered that M/s. STOPL had imported another aircraft besides the above mentioned aircraft. Efforts were made by the officers of DRI, Jaipur to ascertain the details of others imports made by M/s. STOPL.

6. Aircrafts are classifiable under CTH 8802300 of the first schedule to the Customs Tariff Act, 1975, attracting the following rate of duty:

Duty Heads	If aircraft is used for providing Non-Scheduled Air transport Services	If aircraft is used for providing Scheduled Air transport Services	Duty to be paid/ exemption Notification benefit is not availed.
Duty	Rate of Duty	Rate of Duty	Rate of duty



BCD	2.5%	NIL	3%
CVD	-	-	12 %
SAD	-	-	4%
Ed. Cess	2 %	-	2%
HED Cess	1 %	-	1%

Applicable exemption Notifications: Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE, dated 17.03.2012 [condition No. 75 for Scheduled Air Operation & condition No. 77 for Non-Scheduled Air Operation].

**Outcome of Investigation:**

**Correspondence with Directorate General of Civil Aviation, New Delhi:**

7. A reference was made to the Director General of Civil Aviation (DGCA in short), New Delhi, on 23.05.2018, seeking the details of permission granted to M/s. STOPL (for Scheduled or Non-Scheduled operations) and also copy of guidelines issued by the DGCA regarding Scheduled and Non-scheduled flights operations [RUD-2]. Since the details called for were not received till 27.06.2018, a reminder was issued vide this office letter dated 27.06.2018. The details called from the Directorate of Civil Aviation, New Delhi, were not received till 10.09.2018 and therefore, a reminder was issued vide this office letter dated 10.09.2018. As the details called from the Directorate of Civil Aviation, New Delhi, were not received till 24.10.2018 yet another reminder dated 24.10.2018 was issued. Subsequently, reminder was issued vide letter dated 18.01.2019, but the details called for have not been received till date [RUD- 3].

**Correspondence with Directorate of Civil Aviation, Govt. of Rajasthan:**

8. Govt. of Rajasthan, Directorate of Civil Aviation (DCA in short), vide letter Ref. No. F.1(61) DCA/ Part/ 2015-16/3606 dated 31.03.2016, circulated E bidding Notice wherein proposals were invited from DGCA approved Scheduled/ Non-Scheduled Airlines/ Air operators or NOC holders from DGCA, for commencement of Intra-State Non-Scheduled Flight Operations in the state of Rajasthan for a period of 5 years. The Director, Directorate of Civil Aviation, Govt. of Rajasthan, was requested to provide the certified copy of complete set of Bid No. F. No. 1(61)DCA/Part/2015-16/3606 dated 31.03.2016, vide this office letter dated 05.06.2018 [RUD-4]. The copy of complete set of bid called from the Director, Directorate of Civil Aviation, Govt. of Rajasthan, was not received till 27.06.2018 and therefore a reminder was issued vide letter dated 27.06.2018. The documents called for were not received till 05.09.2018 and therefore, reminder-II was issued vide letter dated 05.09.2018 under acknowledgement from the Directorate of Civil Aviation (Operations). The certified copy of bid F. 1(61) DCA/Part/2015-16/3606 dated 31.03.2016, was received from the Director, DCA, Govt. of Rajasthan, vide letter dated 15.05.2019 [RUD-5].

8.2 The certified copy of the application filed by M/s. STOPL, in response to Govt. of Rajasthan, DCA, E-bidding Notice circulated vide letter Ref. No. F.1(61) DCA/ Part/ 2015-16/3606 dated 31.03.2016, was called for from the Director, DCA, Rajasthan, vide this letter dated 27.08.2020. The details called for were received vide letter dated 03.09.2020, received on 11.09.2020 [RUD-6].

**Correspondence with the concerned Airport Directors:**

9. In order to ascertain the details of permission granted to M/s. STOPL, a reference was made to the Airport Director, Jaipur International Airport, vide letter dated 24.05.2018 [RUD-7], seeking the following details:

- (i) The details of permission granted to M/s. STOPL (for Scheduled or Non-Scheduled operations),
- (ii) Copies of documents/ NOCs/contracts submitted by M/s. STOPL to operate flights and



- (iii) The details of arrival and departure time/ schedule of flights of M/s. STOPL from Airport.

10. Similar requests were also made to the other Airport Directors, wherein the flight operations were undertaken by M/s. STOPL viz. the Airport Director, Jaisalmer Airport, Jodhpur Airport, Kota Airport, Udaipur Airport [RUD-8]. The Airport Director, Jaipur Airport, vide letter No. JP/AAI/06/2017/77 dated 31.05.2018 [RUD-9], informed that Govt. of Rajasthan had awarded contract of Intra-State Non-Scheduled flight operations in the state of Rajasthan as per letter No. F1(61)/DCA/Part/2015-16/4165 dated 15.06.2016 and Air Operation Agreement (AOA) for Intra-State Flight Operation in the state of Rajasthan was executed with M/s. STOPL, vide letter No. F 1(61)/DCA/Part/2015-16/4574 dated 07.09.2016; that as per AOA, approval/ permission as required for commencement of Intra-State flight operation including insurance and licence& permit as per DGCA/AAI/Civil Aviation Ministry, GOI/BCAS/ norms, were required to be submitted to the Govt. of Rajasthan; that it was intimated by the Director, Directorate of Civil Aviation, Govt. of Rajasthan, vide letter No. F1(61)DCA/Part/2013-14/4627 dated 15.09.2016, that in order to promote tourism and regional connectivity within the state and neighboring states, the state Govt. of Rajasthan had awarded contract to M/s. STOPL for operating daily flights between Jaipur to Jodhpur, Jaipur to Udaipur and other destinations; that great emphasis was placed that such air connectivity project was an initiative by the state Govt. of Rajasthan, where considerable subsidies were offered to such operator to promote connectivity and make travel between un served and underserved airports affordable for tourists, traders and citizens of India; that M/s. STOPL was permitted to undertake Non-scheduled flight operations. Further, the details of arrival and departure flight operated by M/s. STOPL, were also furnished along with the letter cited above.

11. Since the details/ clarifications called from the concerned Airport Directors, vide letters dated 24.05.2018, were not received except the Airport Director, Jaipur Airport, reminders were issued to the other Airport Directors, vide letters dated 27.06.2018 [RUD-10]. The Director, Jodhpur Airport, vide letter क्र. सं. भाविप्रा/ जोध/एपीडी/ प्रचालन/791, dated 08.06.2018, furnished copy of Air Operator Permit No. 02/2016 dated 06.05.2016, copy of approval of the aircraft operators (NSOP) security programme of M/s. STOPL dated 25.05.2016, issued by the Bureau of Civil Aviation Security and flight schedules of M/s. STOPL at Jodhpur Airport [RUD-11].

11.2 The Joint General Manager (ATM), Maharana Partap Airport, Udaipur, Rajasthan, vide letter Ref: AAI/VAUD/ATM/01.01/ATC Corres./2018/0917 dated 04.07.2018, furnished the details called for by this office [RUD-12].

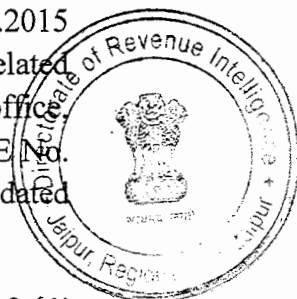
11.3 Airport Director, Jaipur, vide letter dated 26.11.2018, submitted certain documents related to the flight operations of M/s. STOPL [RUD-13].

11.4 The Airport Directors of Sriganganagar Airport, Bikaner Airport, Kishangarh Airport & Kolana Airport, Jhalawar were also requested to furnish the details, vide letters dated 20.09.2018 [RUD-14].

11.5 The Director, Jaisalmer Airport vide letter No. AAI/JSM/Sup air/2018/1439 dated 26.09.2018, submitted certain documents related to the flight operations of M/s. STOPL [RUD-15].

**Details of aircrafts imported by M/s. STOPL:**

12. It was gathered that M/s. STOPL had imported one more Cessna Grand Caravan 208 B Aircraft, bearing serial number 208B2174 vide Bill of Entry (BOE) No.00151 dated 07.10.2015 through DABH Air Cargo Complex, Indore. Therefore certified copies of the documents related to Bill of Entry No. 00151 dated 07.10.2015, were called from the concerned Customs office, vide this office letter dated 24.01.2019 [RUD-16]. Further, the complete file related to BOE No. 00151 dated 07.10.2015, was called from DABH Air Cargo Complex, Indore vide letter dated



24.01.2019. The Assistant Commissioner of Customs, DABH Air Cargo Complex, Indore, vide letter dated 21.02.2019, furnished the certified copies of the subject file [RUD-17]. Further, the certified copies of other documents called for vide this office, were submitted by the Assistant Commissioner of Customs, DABH Air Cargo Complex, Indore, vide letter dated 24.08.2020[RUD-18].

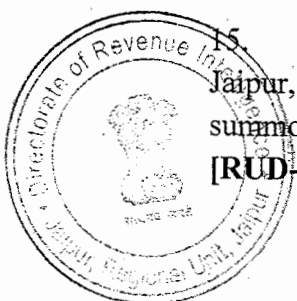
13. Similarly, the complete file related to the Bill of Entry No. 001403, dated 26.05.2017 filed by M/s. STOPL at the Air Cargo Complex, Sanganer, Jaipur alongwith attested/ certified copies of other documents/ correspondence related to the said BOE, were called form the Deputy Commissioner of Customs, Air Cargo Complex (ACC), Sanganer, Jaipur, vide this office letter dated 12.09.2018. The Deputy Commissioner (ACC), Sanganer, Jaipur, vide letter dated 30.10.2018, submitted the certified copies of the subject file [RUD-19].

14. It was observed from the copies of Bills of Entry that M/s. STOPL had availed Customs Duty exemption amounting to Rs. 4,42,76,483/-on the two aircrafts imported by them by availing the benefit of exemption Notification No.12/2012-Cus. dated 17.03.2020 (Serial No. 453), as detailed below:

<b>Bill of Entry No. 001403 dated 26.05.2017, filed at Customs Air Cargo Complex, Sanganer, Jaipur</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-Scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,34,300	BCD- 2.5%	30,28,583	6,05,717
2.	CVD 12%	1,49,73,315	CVD- NIL	0	1,49,73,315
3.	Cess 3%	5,58,228	Cess 3%	90,858	4,67,370
4.	SAD 4%	56,12,367	SAD -NIL	0	56,12,367
<b>Total</b>		<b>2,47,78,210</b>		<b>31,19,441</b>	<b>2,16,58,769</b>
<b>Bill of Entry No. 00151 dated 07.10.2015, filed at Air Cargo Complex, Indore</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-Scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,81,608	BCD-2.5%	30,68,007	6,13,601
2.	CVD 12 %	1,58,00,235	CVD-NIL	0	1,58,00,235
3.	Cess 3%	5,84,455	Cess 3%	92,040	4,92,415
4.	SAD 4%	57,11,463	SAD -NIL	0	57,11,463
<b>Total</b>		<b>2,27,77,761</b>		<b>31,60,047</b>	<b>2,26,17,714</b>
<b>Grand Total</b>		<b>5,05,55,971</b>		<b>62,79,488</b>	<b>4,42,76,483</b>

**Recording of statements of the CHA for BOE No. 001403, dated 26.05.2017:**

15. Shri Sanjay Pareek (MD) of M/s. Govindam Clearing Agencies Pvt. Ltd., Johari Bazar, Jaipur, authorized CHA of M/s. STOPL for Bill of Entry No. 001403 dated 26.05.2017, was summoned under Section 108 of the Customs Act, 1962, seeking his appearance on 10.09.2018 [RUD-20].



16. The statement of Shri Sanjay Pareek was recorded under Section 108 of the Customs Act, 1962 on 10.09.2018, wherein he stated that they (M/s. Govindam Clearing Agencies Pvt. Ltd.) were providing customs broker services at Air Cargo Complex, Sanganer, Jaipur, Gem Stone Exchange, DIGGI House & Foreign Post Office, GPO, Jaipur for both exports & Imports; on being asked about M/s. STOPL, he stated that this was a Mumbai-based company which had imported one aircraft through them at Air Cargo Complex, Sanganer, Jaipur for which a manual Bill of Entry (001403 dated 26.05.2017) was filed by them after obtaining due permission from the Commissioner of Customs, Jaipur; that they had received the complete set of documents & correspondence, NOCs, authorization etc. related to the aforesaid import of aircraft by M/s. STOPL; that M/s. STOPL was referred to them through Shri Arun Sharma of M/s. Kesri Shipping (Customs Broker); that the contact person of M/s. STOPL, Jaipur was Shri Bhagwat, who was the authorized signatory of the said company & was signing all correspondence on behalf of the company; that there was no office of M/s. STOPL, other than one counter allotted to them at the airport, Jaipur; that the contact numbers of Shri Bhagwat were 7568651797/8949516996; that the queries raised by the Officers of Customs during the course of filing & assessment of the Bill of Entry No.001403 dated 26.05.2017 by M/s. STOPL, were conveyed by him to Shri Bhagwat and the replies forwarded by him on behalf of the company, were submitted by him to the officers of Customs; that the queries also included a query regarding operation of Scheduled & Non-Scheduled flights and the reply of M/s. STOPL in this regard was submitted by their company to the officers of Customs; that the copies of these documents were available with them; on being asked as to whether M/s. STOPL was permitted by DGCA to operate Scheduled flights or Non-Scheduled flights, he stated that they were permitted to operate Non-Scheduled flights only; that M/s. STOPL had submitted an undertaking to the Commissioner of Customs in this regard that the imported aircraft would be used by them for providing Non-Scheduled passenger services or Non-Scheduled charter services & that if they failed to use the aircraft for above specified purpose, they would pay an amount equal to the duty payable on the aircraft; that he further assured to furnish the copies of relevant documents within 02 days [RUD-21]. He submitted the import documents of M/s. STOPL, vide letter dated 11.09.2018 [RUD-22].

**Recording of statements of the concerned Airport Directors:**

17. To ascertain the nature of flight operations undertaken by M/s. STOPL, summonses were issued to concerned Airport Directors under Section 108 of the Customs Act, 1962 [RUD-23].

17.2 Statement of Shri J.S. Balhara, Airport Director, International Airport, Jaipur was recorded under Section 108 of the Customs Act, 1962 on 14.12.2018 [RUD-24]. He stated that Jaipur Airport was being run by Airports Authority of India (AAI) for domestic as well as International flights (Both Scheduled as well as Non Scheduled flights); that being the Airport Director, he was the overall administrative in-charge of Jaipur Airport and departments like ATC, CNS, Commercial, Operation, MT, Fire, HR, Finance, Engineering (Civil & Electrical), Land etc reported to him.; that as an Airport operator, their main stakeholders were Airlines, CISF, Ground Handler, maintenance agency etc.; that as per their commercial department, there were two ground handling agencies working at Jaipur Airport i.e. Air India & Indo Thai; that any Scheduled/ Non-Scheduled operator could take the help of the said agencies for ground handling; on being asked about M/s. STOPL, he stated that M/s. STOPL operated their flights from 08<sup>th</sup> September 2016 to 7<sup>th</sup> August 2018; that M/s. STOPL had an agreement with Rajasthan Govt. to operate flights from Jaipur to other districts of Rajasthan and he submitted the details of flights operated during this period and certain other documents alongwith his statement. Further, on being asked about the manner in which tickets were booked by M/s. STOPL, he stated that AAI had allotted them space at the Airport Terminal which was used by them as office/ ticket counters; that on being asked about the registration number of Aircrafts utilized by M/s. STOPL for the flights operated from the Jaipur Airport, he stated that they had utilized 02 aircrafts, VT-SAI & VT-UDN. Further he was shown the definition of Scheduled Air Transport Service given in Civil Aviation Requirement (CAR) and the Aircraft Rules, 1937 which stated that "Scheduled Air Transport Service" means an air transport services undertaken between the same two or more



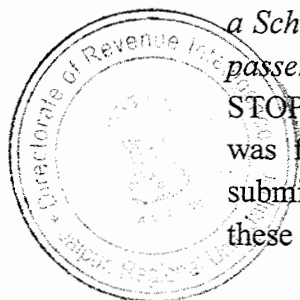
places and operated according to a published time table or with flights so regular or frequent that they constitute recognizably systematic series, each flight being open to use by members of public''. On being asked as to whether the flights operated by M/s. STOPL satisfied all the ingredients as mentioned in the definition of Scheduled Air Transport Services, **he stated that by seeing the pattern of flights operated at Jaipur Airport, it seemed that it was meeting the ingredients of above definition of Scheduled Air Transport Service;** that M/s. STOPL used to interact with him through emails sent by Shri Ammeet K Agarwal, President and CEO and Shri Akash Agarwal, Vice President of M/s. STOPL and the local Manager of Airline Shri R.P. Sharma (Mobile number 7568651797) interacted with them.

17.3 The statement of Shri Radhey Shyam Meena, Airport Director, Bikaner Airport, was recorded under Section 108 of the Customs Act, 1962 on 29.10.2018 [RUD-25], wherein on being asked about M/s. STOPL, he stated that their services were operated on Jaipur-Bikaner-Jaipur route; that the first flight was operated on trial basis on 01.11.2016 and the last flight was operated on 26.03.2018; that he furnished copies of communication between Bikaner Airport & M/s. STOPL; that M/s. STOPL had contacted him for starting flight operation from Bikaner Airport and submitted regular schedule (Monday to Friday); that M/s. STOPL, vide letters dated 21.10.2016 & 29.12.2016, had submitted following schedule in connection with Intra State Air Services in Rajasthan:

Time	Station	Time	Station
1030	Jaipur (Departure)	1145	Bikaner (Arrival)
1200	Bikaner (Departure)	1315	Jaipur (Arrival)

He further stated that the flights of M/s. STOPL were open for booking by public and space for booking counter/office was allotted at Bikaner Airport; that the tickets were also available for online booking on their website; that the registration number of the aircraft of M/s. STOPL was VT-SAI and type of aircraft was Cessna 208 B; that the same aircraft was being used for arrival/departure to/from Bikaner Airport; that the airlines services of M/s. STOPL operated from 15.12.2016 to February 2018, as per schedule; that M/s. STOPL had NSOP (Non-Scheduled operator permit) issued by DGCA [AOP#02/2016, valid upto 05.05.2018]. He further stated that as per Section 3(49) of Aircraft Rules, 1937: "Scheduled Air Transport Service" means an air transport services undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute recognizably systematic series, each flight being open to use by members of public." **He further stated that the flights operated by M/s. STOPL had all the ingredients of Scheduled Transport services as discussed above; that he used to contact Shri Subham Agarwal on behalf of M/s. STOPL.**

17.4 The statement of Shri Kuldeep Singh, Director, Udaipur Airport, was recorded under Section 108 of the Customs Act, 1962 on 14.09.2018, wherein he submitted certain documents related to the flight operations of M/s. STOPL and on being asked as to whether M/s. STOPL was operating Scheduled operations or Non-scheduled operations, he stated that although the airline was having a Non-scheduled permit, but from the history of flight operations, it appeared that they were maintaining and advertising scheduled operations; on being asked about the difference between Scheduled flights and Non-scheduled flights, he stated that as per the definition given in Civil Aviation Requirement (CAR) 3C III "Scheduled air transport service means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute recognizably systematic series, each flight being open to use by members of the public(refer para 3.2), whereas the Non-Scheduled air transport service means an air transport service, other than a Scheduled Air Transport Service as defined in para 3.2 above being operated for carriage of passengers, mail and goods and includes charter operations; on being asked as to whether M/s. STOPL was fulfilling the criteria of scheduled airline as per para 3.2, he stated that M/s. STOPL was fulfilling the criteria of scheduled operations; he further stated that M/s. STOPL had submitted flight schedule dated 12.10.2016, fulfilling the criteria of scheduled operations and these flights were open to general public, a ticket booking counter was also allotted to M/s.

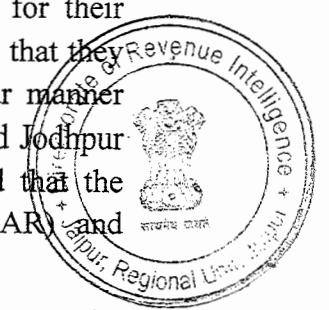


STOPL; that he assured to submit the details of actual arrival and departure times of the flights operated by M/s. STOPL by 17.09.2018 to this office via email; **that on being asked as to whether the flights operated by M/s. STOPL were in any manner different from the scheduled flights operated from Udaipur Airport, he stated that there was no difference [RUD-26].**

17.5. The statement of Shri Narender Kumar Meena, Director, Kota Airport, was recorded under Section 108 of the Customs Act, 1962 on 18.09.2018, wherein, he submitted certain documents related to the flight operations of M/s. STOPL and on being asked about M/s. STOPL, he stated that the said company had operated its flights/ services from Kota Airport from 18.08.2017 to 13.04.2018; that he had joined Kota Airport on 22.05.2018 only and he did not know about the operations undertaken by the said company at Kota Airport; that Shri Lokesh Nirwan, Ex-Manager, Kota Airport, who was presently posted at Jaipur Airport, could explain the same; that he further assured to submit the details of actual arrival and departure times of the daily flights operated by M/s. STOPL within 2 days[RUD-27]. Shri Narender Kumar Meena, Director, Kota Airport, vide email [oickota@aai.aero] dated 19.09.2018, submitted the arrival and departure log regarding M/s. STOPL [RUD-28].

17.6. Accordingly, the statement of Shri Lokesh Nirwan was recorded on 18.09.2018 under Section 108 of the Customs Act, 1962, wherein, on being asked about the category of Kota Airport and the types of flights Kota Airport could handle, he stated that it was uncontrolled Visual Flight Rules (VFR) airfield which mean that there was no controller, no runway light and no instrumental landing and operations would be carried out only between Sunrise and Sunset (Pilots are solely responsible for take-off & landing); that regarding the capability to handle flights, he stated that going by the runway strip and due to non-availability of complete air traffic handling infrastructure and ground handling facility, this Airport handle only small aircrafts e.g. Air Ambulances/VIP and other chartered flights; on being asked about the flights operated by M/s. STOPL, he stated that M/s. STOPL had operated flights from the Kota Airport from 18.08.2017 to 13.04.2018; that M/s. STOPL was having permit from Director General of Civil Aviation for Non-Scheduled operation; **that the Airport Authority of India (AAI) had permitted them to operate from Kota Airport but as they operated Scheduled flights and failed to maintain / ensure necessary arrangement related to fire & safety, they were denied the permission to operate flights from Kota Airport in April, 2018.** Shri Lokesh Nirwan appeared in this office and his statement was recorded under Section 108 of the Customs Act, 1962 on 19.09.2018 also[RUD-29].

17.7. Statement of Shri Govendra Kumar Khare, Director, Jodhpur Airport, was recorded under Section 108 of the Customs Act, 1962 on 09.11.2018[RUD-30]. In his statement, on being asked about M/s. STOPL, he stated that M/s. STOPL had operated from Civil Airport, Jodhpur during the period from 04.10.2016 to 06.08.2018; that these flights were operated by M/s. STOPL in terms of their agreement with Rajasthan state Government under regional connectivity scheme of the State Government ; that he submitted correspondence held with M/s. STOPL, DGCA Rajasthan, CHQ/RHQ of AAI, CISF, Jodhpur unit in connection with flights operated by M/s. STOPL; on being asked as to whether the flights operated by M/s. STOPL was non-scheduled flights or they were operated according to particular schedule, he stated that M/s. STOPL was operating the flights as per the schedule approved by Rajasthan State Govt; that since they were having permit from DGCA as Non-Scheduled operator, Airport Authority of India had initiated action to fulfill the requirement or the formalities prescribed for Non Scheduled operator ; that Airport Authority of India had allotted them space at the Civil Airport terminal, Jodhpur, which was used by them as a ticket booking counter for general public; that they were facilitating booking tickets on their website also; that M/s. STOPL had utilized two aircrafts for their operations at Civil Airport Jodhpur which had registration No. VT-SAI and VT-UDN; that they had operated the flights between Jodhpur-Jaipur and Jodhpur-Ahmedabad in regular manner from Monday to Saturday, whereas the flight schedule between Jodhpur, Jaisalmer and Jodhpur & Udaipur were operated occasionally due to lack of passengers; he further stated that the definition of Scheduled Air Transport service given in Civil Aviation Requirement (CAR) and



the Aircraft Rules, 1937 says "Scheduled Air Transport Service" means an air transport services undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute recognizably systematic series, each flight being open to use by members of public."; **that going by the manner in which the flights were operated by M/s. STOPL, they had been satisfying all the conditions or the elements of the aforesaid definition of the Schedule Air Transport;** on being asked about displaying or publishing the schedule of the flights operated by M/s. STOPL, he stated that it was done by the flight operator on their website only and the schedule was also given in the news articles published by local daily; he further stated that he used to deal with Shri Kishan Singh Solanki, who was the Station Manager of M/s. STOPL; he further assured to furnish the copies of correspondences with other department & M/s. STOPL in connection with their flight operations.

17.8. Statement of Shri Ashok Kapoor, Airport Director, Kishangarh, was recorded under Section 108 of the Customs Act, 1962 on 30.10.2018 [RUD-31], wherein he stated that M/s. STOPL had operated 17 nos. of flights from Kishangarh; that on being asked about M/s. STOPL, he stated that they had operated flights from Kishangarh Airport during the period from 01.12.2017 to 15.03.2018; that he furnished certain documents related to flight operations of M/s. STOPL; that M/s. STOPL had utilized two aircrafts both of which were Cessna 208B type aircraft having registration number VT-SAI and VT-UDN; that these flights were to be operated according to the schedule approved by the Directorate of Civil Aviation, Govt. of Rajasthan from Monday to Saturday between Jodhpur-Udaipur-Kishangarh-Udaipur-Jodhpur; that however they had operated only 17 flight during the period from 01/12/2017 to 15/03/2018 and they did not adhere to the route approved by the Directorate of Civil Aviation, Govt. of Rajasthan.

He further stated that the flights operated by M/s. STOPL was open to general public and they had allotted them space for ticket booking counter and that M/s. STOPL were booking tickets online also through their website.

**Investigation with M/s. STOPL:**

18. Summonses were issued to Shri Ammeet K Agarwal, President & CEO of M/s. STOPL on various dates viz. 16.04.2019, 09.05.2019, 03.06.2019, 18.07.2019, 03.07.2020, 07.08.2020, 27.08.2020 [RUD-32], but he did not appear in DRI, Jaipur. The details of summons issued & responses received from Shri Ammeet K Agrawal are tabulated below:

Serial No.	Date of issuance of summon	Date of personal appearance	Response received	Remarks
1.	16.04.2019	26.04.2019	Vide letter dated 25.04.2019, certain documents were furnished. It was informed that he was in USA presently	Did not appear.
2.	09.05.2019	27.05.2019	It was informed vide letter dated 21.05.2019 that he was in USA presently.	Did not appear.
3.	03.06.2019	24.06.2019	-	Did not appear.
4.	18.07.2019	19.08.2019	-	Did not appear.
5.	03.07.2020	27.07.2020	-	Did not appear.
6.	07.08.2020	18.08.2020	Vide letter dated 17.08.2020, it was informed that Shri AmmeetK Agarwal was tested COVID-19 on 12.08.2020; Though the report is negative, he has been requested by the MCGM authorities to be under home quarantine for 14 i.e. upto 26.08.2020. Replies to Annexure to Summon dated 07.08.2020, were furnished.	Did not appear.
7.	27.08.2020	03.09.2020	It has been informed vide email dated 02.09.2020 that he has travelled from Bangalore to Mumbai on 26.08.2020 and has been stamped for 14 days home Quarantine; requested for a date between 09.09.2020 to 15.09.2020.	Did not appear.



**19. IMPORT DOCUMENTS ON RECORD:**

**19.1 Import of second hand aircraft by M/s. STOPL vide Bill of Entry No. 00151 dated 07.10.2015[RUD-33]filed at filed at Air Cargo Complex, Indore:**

- M/s. STOPL had filed a manual Bill of Entry No. 00151 through their CHA namely M/s. Carry Fast Corporation. 29, Prakash Nagar, Indore-452008 for import of a second hand CESSNA Grand Caravan 208 B aircraft bearing S. No. 208B2174, by declaring its value as Rs.12,27,20,271/- classifying the said aircraft under CTH 88023000 by availing benefit of Customs Duty exemption under Notification No. 12/2012- Cus. dated 17.03.2012 (Sr. No.453).
- M/s. STOPL had also furnished an undertaking with regard to the import of the above-mentioned aircraft that the said aircraft would be used only for providing Non-Scheduled (Passenger) Services or Non-scheduled (Charter) Services, as the case may be; that M/s. STOPL shall pay on demand in the event of its failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this Notification [RUD-34].

**19.2 Import of second hand aircraft by M/s. STOPL vide Bill of Entry No. 001403 dated 26.05.2017filed at Customs Air Cargo Complex, Sanganer, Jaipur:**

- M/s. STOPL, vide letter dated 23.05.2017 [RUD-35] addressed to M/s. Govindam Clearing Agencies Pvt. Ltd., Ratna Sagar, M.S.B. ka Rasta, Johari Bazar, Jaipur, submitted the following:

“We, M/s. Supreme Transport Organization Pvt. Ltd. having registered office at 5B 34 Akshay Mittal Industrial Estate, MV Road, Andheri East, Mumbai 400059 have an Air Service operations agreement with Govt. of Rajasthan; that we operate routine flights between various cities of Rajasthan including Jaipur, Jodhpur, Udaipur, Bikaner, etc.; that we are importing a Cessna Grand Caravan 208B aircraft to add our existing fleet which has arrived Jaipur for Customs Clearance and other formalities on Tuesday i.e. 23.05.2017; that we hereby authorize M/s Govindam Clearing Agencies Pvt. Ltd , as our CHA”.

- M/s. STOPL had filed a manual Bill of Entry No. 001403 dated 26.05.2017 with the Commissioner of Customs (Preventive), Jodhpur, Hqrs. at Jaipur [RUD-36]for import of a second hand CESSNA Grand Caravan 208 B aircraft bearing S. No. 208B2420 by declaring its value as USD 18,00,000 finally assessed at value of Rs.12,11,43,328/-claiming classification of said aircraft under chapter sub heading 88023000 and by availing benefit of Customs duty exemption under Notification No. 12/2012- Cus. dated 17.03.2012 (Sl. No. 453).
- M/s. STOPL had also furnished an undertaking dated 26.05.2017 [RUD-37] to the Commissioner of Customs, Jodhpur (Prev.) with regard to the import of the above-mentioned aircraft that they had imported a Cessna Grand Caravan 208B Aircraft (Indian registration VT-UDN) which would be used only for providing Non-scheduled (Passenger) Services or Non-scheduled (Charter) Services, as the case may be; M/s. Supreme Transport Organization Pvt. Ltd had further undertaken that in the event of failure to use the imported aircraft for the above specified purpose, they would pay on demand an amount equal to the duty payable on the said aircraft.
- M/s. STOPL, vide letter dated 23.05.2017[RUD-38], addressed to the Commissioner of Customs, Jodhpur (Prev.), submitted that they had an Air Service Operations Agreement with Govt. of Rajasthan; that they operated routine flight between various cities of Rajasthan including Jaipur, Jodhpur, Udaipur, Bikaner etc.; that they had



imported one more aircraft which has arrived at Jaipur & requested for cooperation and support in that regard.

20. The investigation undertaken by this office revealed that the Air Flight Operations of M/s. STOPL were Scheduled Air Operations, instead of Non-Scheduled Air Operations for which they were granted permit by the DGCA, New Delhi (NSOP). The following two letters of Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, submitted by the Airport Director, Kota Airport, have been taken on record, wherein it had been confirmed that the Air Operations undertaken by M/s. STOPL were Scheduled Air Operations only:

20.1 Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, vide **letter Ops.701/Gen/2018 dated 18.04.2018[RUD-39]**, has made a reference to the Superintendent of Police, Kota city, Kota and copy of the letter was marked to the District Magistrate, Kota. The contents of the above mentioned letter are reproduced hereunder:

“Reference may be made to letter No. nil dated 16.04.2018 from the President and CEO of M/s. STOPL regarding registration of FIR against Shri Lokesh Nirwan, Officer-In-Charge, AAI, Kota Airport, Kota. In this regard, it is intimated that Director General of Civil Aviation (DGCA) has issued **Non-scheduled Operator Permit (NSOP) in favour of M/s. STOPL and hence not permitted to publish the time table for flight operations. But M/s. STOPL is operating regular scheduled aircraft operations from Kota Airport in the name of M/s. Supreme Airlines after publishing the time table on its website <https://supremeairlines.com/> for their flights at Kota and other sectors. This is a gross violation of DGCA Civil Aviation Requirements and shall attract alteration, suspension or cancellation of operating permit by the Regulator (DGCA).** Additionally, action may also be taken as per the provisions of Schedule VI of the Aircraft Rules, 1937. The aforesaid DGCA CAR also stipulates that the operator shall have prior coordination with the concerned aerodrome operator for undertaking a flight to any aerodrome with regard to watch hours, safety and security services and suitability of the aerodrome for the type of aircraft to be used. It is pertinent to mention that Kota Airport is presently uncontrolled/ unlicensed airport without any published watch hours and availability of safety, security and air traffic services.

.....  
M/s. STOPL has also not followed the provision of DGCA CAR Section 4-Aerodrome Standards & Licensing, Series “B” Part VI on minimum safety requirements for temporary/ Unlicensed Aerodromes, and **conducted scheduled flight operations from Kota Airport** without submitting any safety assessment with mitigation measures to AAI and DGCA. Accordingly, aircraft operator may be advised to adhere to the provisions of NSOP permit issued by DGCA and operate scheduled aircraft operations from Kota after obtaining scheduled operations permit from DGCA”  
.....

20.2. Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, vide **letter Ops.701/Gen/2018 dated 18.04.2018[RUD-40]**, has made a reference to President and CEO of M/s. STOPL and copy of the letter was marked to Shri Pawan Kumar Goyal, Additional Chief Secretary, Govt. of Rajasthan, DGCA, New Delhi & RED (NR), AAI, New Delhi. The contents of the above mentioned letter are reproduced hereunder:

“Reference to the subject matter, it is stated that DGCA has issued NSOP permit in favour of M/s. STOPL, but regular scheduled aircraft operations from Kota Airport is being conducted in the name of M/s. Supreme Airlines. As per Directorate of Civil Aviation, Govt. of Rajasthan, M/s. STOPL has executed an MoU with Govt. of Rajasthan. **As per DGCA CAR Section 3 Air Transport Series “C” Part II on minimum Requirements for Grant of permit to operate Non-scheduled Air Transport Services, the operator is also free to operate a series of flights**



on any sector within India by selling individual seats but will not be permitted to publish time table for such flights.

However; contrary to DGCA CAR provision, time table for scheduled aircraft operations from Kota and other sectors is published on the website <https://supremeairlines.com/> in the name of M/s. Supreme Airlines. Further, approval of time table for two aircraft on different sectors by Directorate of Civil Aviation, Govt. of Rajasthan vide letter dated 03.04.2018 to M/s. STOPL is also contrary to the provision of above DGCA CAR.

So far, scheduled flights operations by M/s. STOPL (being NSOP operator) are being allowed to honour the letter from Govt. of Rajasthan submitted by the operator with the conditions stated. Since, Directorate of Civil Aviation, Govt. of Rajasthan has approved the time table for aircraft operations by M/s. STOPL, being NSOP, M/s. STOPL was advised to register as a Scheduled Operator with DGCA for conducting scheduled aircraft operations without any further delay for operations to Kota Airport or any other Airport in the State of Rajasthan

M/s. STOPL has to adhere to the provisions of NSOP permit issued by DGCA and operate scheduled aircraft operations from Kota after obtaining scheduled operations permit from DGCA. It is informed that AAI has started the process for obtaining licence for Kota Airport and will be completed in next six months. Hence, you are not permitted to operate scheduled flights to Kota until Airport licensed for scheduled operations.”

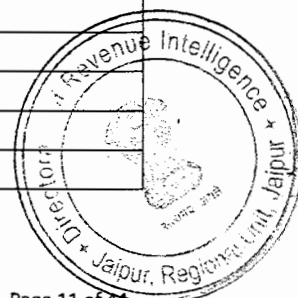
21. Additionally, the nature of air operations undertaken by M/s. STOPL, was also examined in the light of the following parameters, which appeared relevant in terms of Rule 3(49) of the Aircraft Rules, 1937:

1. Origin & destination of flights operated by M/s. STOPL;
2. Frequency of aircrafts operated/ number of flights operated on various routes;
3. Correspondence with various Airport Directors regarding fixation of watch hours/ clearances etc;
4. Availability of ticket booking counters at various Airports;
5. Publication/ Marketing of the schedule of air operation on electronic media viz. website or any other online portal etc/ availability of online booking of tickets; and
6. Publication/ Marketing of the schedule of air operation in media.

The available records/ documents in this regard, are discussed in detail, as under:

**21.1 Origin & destination of flights operated by M/s. STOPL:** The Airport Director, Jaipur International Airport had submitted the copies of passenger manifest for the period from 01.08.2018 to 07.08.2018 [RUD-41]:

Date	From	To	Flight No.	No. of pax
01.08.18	<b>Jaipur</b>	<b>Jodhpur</b>	<b>601</b>	09
01.08.18	Jaipur	Jodhpur	605	08
02.08.18	Jaipur	Lalgarh	501	07
02.08.18	<b>Jaipur</b>	<b>Lalgarh</b>	<b>503</b>	04
03.08.18	Jaipur	Lalgarh	501	09
03.08.18	Jaipur	Lalgarh	503	09
04.08.18	Jaipur	Lalgarh	501	04
04.08.18	<b>Jaipur</b>	<b>Lalgarh</b>	<b>503</b>	09
06.08.18	<b>Jaipur</b>	<b>Jodhpur</b>	<b>601</b>	05
06.08.18	Jaipur	Jodhpur	605	08
07.08.18	Jaipur	Lalgarh	501	09
07.08.18	<b>Jaipur</b>	<b>Lalgarh</b>	<b>503</b>	07



**21.2 Frequency of aircrafts operated/ number of flights operated on various routes:**  
Details of commencement of operations by M/s. STOPL:

The statements of concerned Airport Directors were recorded under Section 108 of the Customs Act, 1962 on various dates as discussed above. The Airport Directors were categorically requested to provide details of flights operated by M/s. STOPL. Regarding operations undertaken by M/s. STOPL the concerned Airport Directors have provided the following information:

Sl. No.	Name of Airport Director	First flight affected by M/s. STOPL on	Last flight affected by M/s. STOPL on
1.	Shri Radhe Shyam Meena, Airport Director, Bikaner Airport	01.11.2016	26.03.2018
2.	Shri Ashok Kapoor, Airport Director, Kishangarh Airport	01.12.2017	15.03.2018
3.	Shri Govendra Kumar Khare, Airport Director, Civil Airport, Jodhpur	04.10.2016	06.08.2018
4.	Shri J.S Balhara, Airport Director, Jaipur Airport	08.09.2016	07.08.2018

The abstracts of the flight operations undertaken by M/s. STOPL, as provided by the concerned Airport Director, are provided hereunder:

**1. International Airport, Jaipur [RUD-42]:**

Name of Airport	Period from	To	No. of flights operated by M/s. STOPL
International Airport, Jaipur	01.01.2016	07.08.2018	<b>1811</b>

**2. Civil Airport, Bikaner [RUD-43]:**

Name of Airport	Period from	To	No. of flights operated by M/s. STOPL
Civil Airport, Bikaner	Nov. 2016	March 2018	<b>310</b>

**3. Kota Airport [RUD-44]:**

Name of Airport	Period from	To	No. of flights operated by M/s. STOPL
Kota Airport	17.08.2017	13.04.2018	<b>156</b>

**4. Jodhpur Airport (with effect from. 16.04.2018) [RUD-45]:**

Operator	Flight no.	ETA/ETD	From/ To	Days of operation
Supreme	VT-UDN 601/802	0930/1000	Jaipur/ Jodhpur/Ahmedabad	Daily except Sunday
Supreme	VT-UDN 801/602	1315/1330	Ahmedabad/Jodhpur/Jaipur	Daily except Sunday
Supreme	VT-UDN 605/606	1715/1725	Jaipur/Jodhpur/Jaipur	Daily except Sunday

**Watch Hours**

0930-1730 Hrs (IST)-Mon To Sat 0930-1530 Hrs (IST)-Sun (From 17 March 2018)

**5. Kishangarh Airport, Ajmer [RUD- 46]:**

Name of Airport	Period from	To	No. of flights operated by M/s. STOPL
Kishangarh Airport, Ajmer	01.12.2017	31.03.2018	<b>17</b>



**21.3 Correspondence with concerned Airport Directors regarding fixation of watch hours/ clearances etc.**-The Airport Directors have also submitted copies of various correspondences with M/s. STOPL during the relevant period. Abstracts of the same are being discussed below:

**A. Correspondence held between M/s. STOPL & Airport Director, Bikaner Airport:**

1. Vide letter dated 12.10.2016 , M/s. STOPL had intimated the schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to Airport Director & had requested for approval to operate flights from 1<sup>st</sup> Nov. 2016 [RUD-47];
2. Vide letter dated 13.10.2016, M/s. STOPL had requested for allotment of Ticketing Counter Space at Bikaner Airport [RUD-48];
3. Vide letter dated 21.10.2016, M/s. STOPL had intimated the schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to various Airport Director /DGCA & had requested for approval to operate flights from 1<sup>st</sup> Nov. 2016 [RUD- 49] ;
4. Vide letter dated 02.12.2016 , M/s. STOPL had intimated to concerned Airport Directors /DGCA that they intend to operate regular flights from 13.12.2016 & had requested for approval/ permissions [RUD- 50];
5. Vide letter dated 29.12.2016 [RUD-51], M/s. STOPL had intimated the schedule of flights from 16.01.2017 to various Airport Directors/ DGCA to fix watch hours as per below schedule:

0700	Jaipur	Jodhpur	0815
0845	Jodhpur	Jaipur	1000
1030	Jaipur	Bikaner	1145
1200	Bikaner	Jaipur	1315
1400	Jaipur	Jodhpur	1515
1530	Jodhpur	Jaisalmer	1645
1700	Jaisalmer	Jodhpur	1815
1830	Jodhpur	Jaipur	1945
2000	Jaipur	Udaipur	2115
2130	Udaipur	Jaipur	2245

**B. Correspondence held between M/s. STOPL & Airport Director, Kota Airport:**

1. Vide letter dated 23.03.2018 [RUD-52], M/s. STOPL had intimated fixation of watch hours and availability of facilities at airport for Mon-Sat regular operations by Cessna 208 B aircraft w.e.f. 11.04.2018, to various Airport Director /DGCA as per below mentioned schedule:

**Aircraft 1-VT-SAI: Cessna Grand Caravan C 208B, MTOW 3990 kgs.:**

ETD	FROM	TO	ETA	4 Seats	4+1 seats
06: 00	JAIPUR	KOTA	06: 45	Rs. 1999	dynamic
07:00	KOTA	NEW DELHI	08: 30	Rs.4999	dynamic
09: 00	NEW DELHI	KISHANGARH	10: 30	Rs.4999	dynamic
11: 00	KISHANGARH	NEW DELHI	12: 30	Rs.4999	dynamic
13: 00	NEW DELHI	RANTHAMBORE	14: 30	Rs.4999	dynamic
15: 00	RANTHAMBORE	NEW DELHI	16: 30	Rs.4999	dynamic
17: 00	NEW DELHI	KOTA	18: 30	Rs.4999	dynamic
19: 00	KOTA	JAIPUR	19: 45	Rs. 1999	dynamic

**Aircraft 2-VT-UDN: Cessna Grand Caravan C 208B, MTOW 3990 kgs.:**

ETD	FROM	TO	ETA	4 Seats	4+1 seats
08: 30	JAIPUR	JODHPUR	09:45	Rs. 2999	dynamic
10: 00	JODHPUR	AHMEDABAD	11:30	Rs.3999	dynamic
11: 45	AHMEDABAD	JODHPUR	13: 15	Rs.3999	dynamic
13: 30	JODHPUR	BARMER	14: 15	Rs. 2999	dynamic
14: 30	BARMER	JODHPUR	15: 15	Rs. 2999	dynamic



15: 30	JODHPUR	JAISALMER	16: 20	Rs.2999	dynamic
16: 30	JAISALMER	JODHPUR	17: 20	Rs.2999	dynamic
17: 30	JODHPUR	JAIPUR	18: 30	Rs.2999	dynamic

**C. Correspondence held between M/s. STOPL & Airport Director, Jaipur International Airport:**

1. Vide letter dated 12.10.2016, M/s. STOPL had intimated the schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to Airport Director & had requested for approval to operate flights from 1<sup>st</sup> Nov. 2016 [RUD-53];
2. Vide letter dated 02.12.2016, M/s. STOPL had intimated various Airport Directors /DGCA that they intended to operate regular flights from 13.12.2016 & had requested for approval/ permissions [RUD-54];
3. The Airport Director, in his statement dated 14.12.2018 [RUD-55], furnished a printout of website of M/s. STOPL, wherein the schedule of 32 flights operated by them to 20 cities, had been tabulated with ETD & ETA, as under:

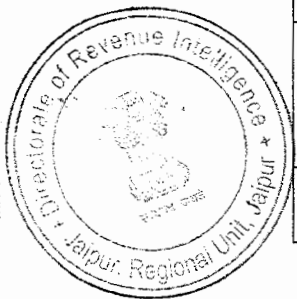
JAIPUR	07:00	JODHPUR	08:20	JAIPUR	07:00	AGRA	08:00
JODHPUR	08:40	JAIPUR	10:00	AGRA	08:15	DELHI	09:30
JAIPUR	10:15	UDAIPUR	11:35	DELHI	09:45	BIKANER	11:20
UDAIPUR	11:50	JAIPUR	13:10	BIKANER	11:30	JAISLAMER	12:30
JAIPUR	18:00	JODHPUR	19:20	JAISLAMER	18:00	BIKANER	19:00
JODHPUR	19:35	JAIPUR	20:55	BIKANER	19:15	DELHI	20:50
JAIPUR	21:10	UDAIPUR	22:30	DELHI	21:10	AGRA	22:10
UDAIPUR	22:45	JAIPUR	00:00	AGRA	22:25	JAIPUR	23:25
BHILWARA	07:00	JAIPUR	08:00	BIKANER	07:00	JAIPUR	08:15
JAIPUR	08:15	KOTA	09:15	JAIPUR	08:30	BARMER	10:15
KOTA	09:30	JAIPUR	10:30	BARMER	09:30	JAIPUR	12:15
JAIPUR	10:45	PALI	12:00	JAIPUR	12:30	SALASAR	13:15
PALI	18:00	JAIPUR	19:15	SALASAR	16:30	JAIPUR	17:15
JAIPUR	19:30	KOTA	20:30	JAIPUR	17:30	BARMER	19:15
KOTA	20:45	JAIPUR	21:45	BARMER	19:30	JAIPUR	21:15
JAIPUR	22:00	BHILWARA	23:00	JAIPUR	21:30	BIKANER	22:45

4. Statement of Traffic Revenue assessment from 01.08.2016 to 31.12.2016 [RUD-56] in respect of M/s. Supreme Airlines at International Airport for Rs.3,46,547/- & from 01.12.2016 to 30.11.2018 in respect of M/s. Supreme Airlines at International Airport for Rs.58,42,906/- .

**21.4 Availability of ticket booking counters at various Airports:**

The details of allotment of ticketing counters to M/s. STOPL at some of major Airports are as under:

Name of Airport	Allotment Order letter file No	Date	Area allotted (in Square M)
Kota Airport [RUD-57]	भाविप्रा/कोटा/एयरलाइन्स/17/264	23.06.2017	8.00
Kishangarh [RUD- 58]	भा.वि.प्रा/केएसजी/वाणिज्य/सुप्रीम/2017/506-14	01.12.2017	5.50
Udaipur [RUD- 59]	AAI/UD/Comml/Supreme-Airlines/938-44	01.07.2016	7.56



Jaipur [RUD- 60]	जेपी/ भा.वि.प्रा/ वाणिज्य/सुप्रीमट्रांसपोर्ट/ 2016	02.09.2016	6.50
Ahemadabad [RUD-61]	F. No. AAI/AH/COMML-119 (Supreme Aviation India)	24.08.2015	7.00
Bikaner Airport [RUD-62]	भविप्रा/बीका/सि.ह/2016/3	21.10.2016	6.00

**21.5 Publication/ Marketing of the schedule of air operation on electronic media viz. website or any other online portal etc./ availability of online booking of tickets:**

It was gathered that the schedule of various flights operated by M/s. STOPL as well as the tickets were available for booking online on website of M/s. Supreme Airlines.

i) **Booking of tickets online:** During the period of operation, tickets were available for booking online e.g. a ticket from Jaipur to Jodhpur was available for booking online on the website of M/s. STOPL <https://supremeairlines.com> on 30.05.2018. The flights were available for booking online on other dates also viz. on 18.01.2018 & 16.04.2018.

ii) **Availability of Schedule of flights (to be operated by M/s. STOPL) on website of M/s. STOPL <https://supremeairlines.com> :** The following details were available on the website of M/s. STOPL <https://supremeairlines.com> on various dates, as detailed below [RUD-63]:

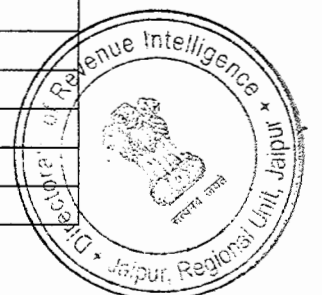
1. The details of other flights with tentative timings of Operations-Monday to Saturday available for booking are tabulated below:

Tentative timings of operations-Monday to Saturday			
Flights	Departure	Arrival	Fares (INR)
JAIPUR TO JODHPUR	08:15	09:30	3499
JODHPUR TO AHMEDABAD	10:00	11:30	3498
AHMEDABAD TO JODHPUR	11:45	13:15	3999
JODHPUR TO JAIPUR	13:30	14:45	3498
JAIPUR TO JODHPUR	16:00	17:15	3499
JODHPUR TO JAIPUR	17:25	18:40	3498

Tentative timings of operations-Monday to Saturday			
Flights	Departure	Arrival	Fares (INR)
NEW DELHI TO RANTHAMBORE	13:00	14:30	3499
RANTHAMBORE TO NEW DELHI	15:00	16:30	3499
JODHPUR TO BARMER	13:30	14:15	2499
BARMER TO JODHPUR	14:30	15:15	2499
JODHPUR TO JAISALMER	15:20	16:15	2499
JAISALMER TO JODHPUR	16:20	17:20	2499

2. The details of other flights with tentative timings of operations-Monday to Saturday available for booking, as on 18.01.2018 [RUD-64] are tabulated below:

Tentative timings of operations-Monday to Saturday		
Flights	Departure	Arrival
JAIPUR TO JODHPUR	08 :15	09 :30
JODHPUR TO JAIPUR	09 :45	11 :00
JAIPUR TO BIKANER	11 :30	12 :30
BIKANER TO JAIPUR	12 :45	13 :45
JAIPUR TO KOTA	14 :00	14 :45
KOTA TO JAIPUR	15 :00	15 :45
JAIPUR TO JODHPUR	16 :00	17 :15
JODHPUR TO JAIPUR	17 :25	18 :40
JAIPUR TO UDAIPUR	19 :30	20 :45
UDAIPUR TO JAIPUR	21 :00	22 :15



Tentative timings of operations-Monday to Saturday		
Flights	Departure	Arrival
AHMEDABAD TO JODHPUR	08:00	09:30
JODHPUR TO JAISLMER	10:00	11:00
JAISALMER TO JODHPUR	11:15	12:15
JODHPUR TO UDAIPUR	12:30	13:30
UDAIPUR TO KISHANGARH	13:45	14:45
KISHANGARH TO UDAIPUR	15:00	16:00
UDAIPUR TO JODHPUR	16:15	17:15
JODHPUR TO AHMEDABAD	17:25	19:00

3. The details of other flights with tentative timings of operations-Monday to Saturday available for booking, as on 16.04.2018 [RUD-65] are tabulated below:

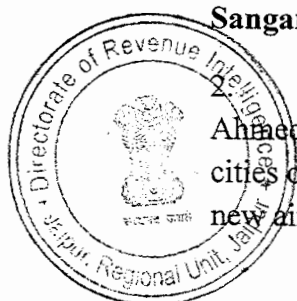
Tentative timings of operations-Monday to Saturday			
Flights	Departure	Arrival	Fares (INR)
JAIPUR TO JODHPUR	08:15	09:30	3360
JODHPUR TO AHMEDABAD	10:00	11:30	3344
AHMEDABAD TO JODHPUR	11:45	13:15	3827
JODHPUR TO JAIPUR	13:30	14:45	3344
JAIPUR TO JODHPUR	16:00	17:15	3360
JODHPUR TO JAIPUR	17:25	18:40	3344
JODHPUR TO BARMER	13:30	14:15	2499
BARMER TO JODHPUR	14:30	15:15	2499
JODHPUR TO JAISALMER	15:20	16:15	2392
JAISALMER TO JODHPUR	16:20	17:20	2392

Tentative timings of operations-Monday to Saturday			
Flights	Departure	Arrival	Fares (INR)
JAIPUR TO KOTA	06:00	06:45	2407
KOTA TO JAIPUR	18:45	19:30	2392
KOTA TO NEW DELHI	07:00	08:30	3345
NEW DELHI TO KISHANGARH	09:00	10:30	3341
KISHANGARH TO NEW DELHI	11:00	12:30	3344
NEW DELHI TO RANTHAMBORE	13:00	14:30	3341
RANTHAMBORE TO NEW DELHI	15:00	16:30	3333
NEW DELHI TO KOTA	17:00	18:30	3341

### 21.6 Publication/ Marketing of the schedule of air operation in media: Media, Newspaper contents regarding Air operations of M/s. STOPL:

1. Indian Express article [<http://indianexpress.com/article/india/india-new-india/rajasthan - intra-state-flight-service-launched-3065468>] dated 04.10.2016 [RUD-66]: Rajasthan: Intra-state flight services launched: The intra-state air services of Rajasthan connecting Jaipur with Jodhpur and Udaipur were launched on Tuesday. Chief Minister Vasundra Raje and Saint Gopal Das flagged off the first flight from Jaipur to Jodhpur from Sanganer Airport. The CM gave boarding passes to the passengers of the first flight who boarded the nine seater aircraft at the state hanger. "This is the beginning of the intra state air service and other cities will also be covered with the service in near future which will benefit businessmen, tourists and others" Raje said on the occasion. For this service, the State Government had signed an MoU with Supreme Transport Organization Pvt. Ltd. **The flights will be operated for Jodhpur and Udaipur from the Sanganer Airport six days a week and the minimum fare has been fixed at Rs.3499/-.**

Dainik Bhaskar-paper Rajasthan dated 26.06.2017 [RUD-67]: New flights for Ahmedabad, Kota, Delhi and Jodhpur: Under MoU signed by the state government, the main cities of the state would be connected to other states also. M/s. Supreme Airlines has imported a new aircraft from America. The seating capacity of this aircraft would be more. The aircraft has



reached Jaipur. The registration and formalities have been completed. The flights would be operated after getting approval from DGCA. This would be the schedule of flights:

Ahmedabad departure at 07:00 AM, arrival at Jodhpur at 09:00 AM, departure for Bikaner at 09:15 AM, arrival at Bikaner 10:15 AM, departure from Bikaner at 10:30 Am, arrival at Delhi 12 Noon.

Departure from Delhi airport 12:15 PM, arrival at Kota 02:00 PM, departure from Kota at 02:15 PM, arrival at Delhi 04:00 PM.

Departure from Delhi at 04:15 PM and arrival at Bikaner at 05:45 PM, departure from Bikaner at 06:00 PM, arrival at Jodhpur at 07:00 PM, departure from Jodhpur at 07:15 PM and arrival at Ahemadabad at 09:15 PM.

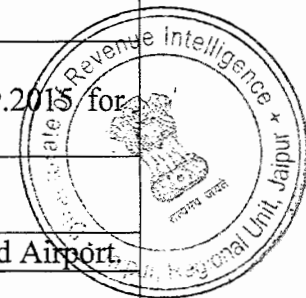
3. The airline operations to 3 cities stopped [RUD-68]: The airline operations to 3 cities started last month have been stopped recently. The Kota airport authority had issued a notice to Airline Company just after three days of commencement of airline services (11.04.2018) that they do not have permission of scheduled flights and other necessary permission and therefore, the operation of flights is not possible. The Airport Authority has justified that the airline company has a permit of Non-Scheduled operator but they are operating scheduled flights. Further, the airline operations have been stopped due to non-availability of other necessary permission to the airlines.

4. Hindustan Times e-edition dated 15.04.2018 [RUD-69]: Supreme Airlines flights connecting Kota in Rajasthan stopped: Kota airport authorities have stopped all flights of a private carrier connecting the city as it failed to submit mandatory clearances. Low cost carrier Supreme Airlines, which is the only airline operating from the city, had started flights between Kota and Delhi on April 11 using a nine seat fixed wing craft. It had also been operating flights connecting Jaipur and Kota since August last year.

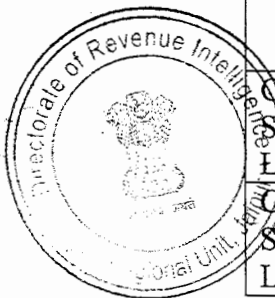
5. Newspaper (DainikBhaskar, Jaipur Edition) dated 04.07.2018[RUD-70]-Supreme Airline would start new flights from Jaipur to Sriganganagar, Agra and Indore by this month; the fare would be Rs.2500; Shri Ammeet Agrawal of M/s. Supreme Airlines has stated that the Government has granted approval for the said project; that it would be the first flight operation from Jaipur to Sriganganagar; the flight would operate twice a day; first flight would depart from Jaipur at 07:00 AM in the morning and would reach Ganga Nagar by 07:30 AM, the return flight would depart from Sriganganagar at 08:00 AM; the second flight would depart at 04:00PM from Jaipur, the return flight would depart from Sriganganagar at 06:00 PM; similarly first flight to Agra would depart at 06:00 AM from Jaipur, the return flight would depart at 07:00 AM from Agra; the second flight would operate from Jaipur at 07:00 PM and the return flight would depart from Agra at 08:00PM; that the flight to Indore would be operated via Kota; the first flight would depart from Jaipur at 11:00AM, would reach Kota at 12 Noon and would reach Indore at 01:00 PM; the return flight would depart from Kota at 02:00 PM and would reach Jaipur at 04:00 PM.

22. Shri Ammeet K. Agarwal, President and CEO of M/s. STOPL vide his letter dated 25.04.2019[RUD-71], furnished the following clarification in response to Annexure to summons dated 16.04.2019:

Clarification called for	Response received from Shri Ammeet K Agarwal
Details of aircrafts purchases/ imported	We have imported 2 Aircrafts bearing DGCA registration # VT-SAI & VT-UDN. Also furnished extract from DGCA NSOP.
Bills/ Invoices of purchased aircrafts	Invoice dated 30.03.2017 for VT UDN & Invoice No. 02182015STOPL dated 15.09.2015 for VT -SAI
Aircraft number	1. Sl. No. 208B2174-VT-SAI 2. Sl. No. 208B2420-VT-SAI
Details of ports of import	Both the aircrafts first landed at Ahmedabad Airport.
Bills of entries filed along with all	BOE No.0 0151 dated 07.10.2015-VT-SAI



enclosures	BOE No. 001403 dated 26.05.2017-VT UDN
Declarations filed, if any	NA
Details of Necessary permissions/licenses furnished along with Bill of entry;	NOC for Import of Cessna Caravan 208 B Aircraft, which was issued by DGCA, New Delhi.
Copy of all permissions/ licenses, mentioned above	1. NO. AV.14015/16/2014-AT.I dated 21.09.2015-VT SAI 2. No. AV.14015/16/2014-AT.I dated 05.05.2017-VT UDN
Proof of Customs duty payment, if any	1. Kotak Mahindra Bank-Rs.3160047/- dated 09.10.15 for VT SAI 2. HDFC Bank -Rs.3148670/- dated 09.06.2017 for VT UDN
Copy of bid of Rajasthan Government under Regional connectivity scheme, if any;	The bid was not a part of the Regional Connectivity Scheme (RCS). Online proposals were invited independently by the Directorate of Civil Aviation (DCA), Govt. of Rajasthan to commence Intra-State Non Scheduled flight Operations in the state of Rajasthan for a period of 5 years,
Copy of application filed by M/s. Supreme Transport Organization Pvt. Ltd. with Rajasthan Govt. under Regional connectivity Scheme	We had participated in the tender which was issued by DCA, Rajasthan and not in the RCS Scheme of Govt. of India. Online bid that was uploaded by us on <a href="https://eproc.rajasthan.gov.in">https://eproc.rajasthan.gov.in</a> as instructed in the Tender document issued by DCA, Rajasthan. There is no hard copy or documents printed since it was an online bidding and submissions.
Correspondence with Rajasthan Govt. in this regard;	There was no correspondence made with Govt. of Rajasthan in this regard. A public tender was issued by Directorate of Civil Aviation (DCA), Govt. of Rajasthan in which we participated as a bidder like other bidders. Since our bid was L1 we were awarded the contract.
Copy of letter wherein the State Govt. has awarded the tender to M/s. Supreme Transport Organization Pvt. Ltd.;	Letter of Award (LOA) bearing reference number F.1 (61) DCA/Part/2015-16/4165 dated 15.06.2016.
All correspondence between M/s. Supreme Transport Organization Pvt. Ltd (M/s. Supreme Airlines) and DGCA, New Delhi	Correspondence was done with DGCA with regards to our application for Non Scheduled Operator Permit (NSOP), Import of Aircrafts, Issue of Certificates of Registration, Certificate of Airworthiness and other matters related to Aviation licensing and certification.
All correspondence between M/s. Supreme Transport Organization Pvt. Ltd (M/s. Supreme Airlines) and DGCA, Govt. of Rajasthan	Correspondence was received from DCA, Rajasthan regarding intended routes they wanted us to fly and other instructions pertaining to the Air Services which was to be delivered to the people of Rajasthan under the Agreement.
All correspondence between M/s. Supreme Transport Organization Pvt. Ltd (M/s. Supreme Airlines) and Airport Authority of India;	Correspondence was done with AAI pertaining to Parking space counters, Allotment of ticketing counters at AAI regarding ground handling and other operational aspects for our Airlines.
Copy of licenses awarded to M/s. Supreme Transport Organization Pvt. Ltd (M/s. Supreme Airlines) by DGCA, New Delhi	The following mandatory licenses were awarded : Air Operator Permit (NSOP) Noise certificate Certificate of registration Certificate of Airworthiness Airworthiness Review Certificate
Copy of AOA entered between M/s. Supreme Transport Organization Pvt. Ltd. & Rajasthan Government;	The Air Operations Agreement (AOA) dated 06.09.2016 entered between M/s. STOPL & Directorate of Civil Aviation, Govt. of Rajasthan.
Copy of AOA entered between M/s. Supreme Transport Organization Pvt. Ltd. & DGCA, New Delhi;	No Air Operations Agreement (AOA) was entered with DGCA, New Delhi.



Details of route under Regional connectivity scheme of Rajasthan Govt. ,on which airline service was operated by M/s. Supreme Transport Organization Pvt. Ltd. , with date of commencement and date of discontinuation of service;		We did not operate our airlines under the regional Connectivity Scheme (RCS) also known as UDAN Scheme of the Central Government. We were awarded a contract by Directorate of Civil Aviation (DCA), Govt. of Rajasthan after we participated for a public tender and were successfully qualified for commencement of Intra State Non Scheduled Flight Operations in the state of Rajasthan. As per the instructions received from the office of DCA, Govt. of Rajasthan, we operated on the following routes:	
Sr. No	Route	Commencement date	Discontinuation date
1	Jaipur-Jodhpur-Jaipur	03.10.2016	07.08.2018
2	Jaipur-Udaipur-Jaipur	04.10.2016	31.03.2018
3	Jaipur-Bikaner-Jaipur	01.11.2016	31.03.2018
4	Jaipur-Kota-Jaipur	17.08.2017	24.04.2018
5	Jodhpur-Jaisalmer-Jodhpur	06.10.2017	10.04.2018
6	Jodhpur-Ahmedabad-Jodhpur	09.10.2017	07.08.2018
7	Jodhpur-Udaipur-Kishangarh-Udaipur-Jodhpur	01.12.2017	31.03.2018
8	Jaipur-Kota-Delhi-Kota-Jaipur	11.04.2018	24.04.2018
9	Jaipur-Sriganganagar-Jaipur	10.07.2018	07.08.2018

23. The following communications of DCA, Govt. of Rajasthan, submitted by M/s. STOPL to various Airport Directors, were submitted by the various Airport Directors in their statements with regard to Air Transport Operations by M/s. STOPL[**RUD-72**]:

- a) Letter Ref No. F. 1(61) DCA/Part/2015-16/4574 dated 07.09.2016  
(Approval of subsidy amount @ Rs.121/-per N.M & approval of fares submitted by M/s. STOPL vide letter dated 29.08.2016 as Rs.3499 for first three seats, Rs.3999/- for two premium seats & dynamic price for 4 club seats);
- b) Letter Ref No. F. 1(61) DCA/Part/2015-16/4165 dated 15.06.2016  
(Intimation of L-1 bidder to M/s. STOPL).

24. M/s. STOPL had mentioned on their website that "As per D.G.C.A-CAR Sec 3-Series C-Part III-Issue II-Clause #2.4-"The carriage of passengers by a non-scheduled operator's permit holder may be performed on per seat basis or by way of chartering the whole aircraft on per flight basis, or both. There is no bar on the same aircraft being used for either purpose as per the requirement of customers from time to time. The operator is also free to operate a series of flights on any sector within India by selling individual seats but will not be permitted to publish time table for such flights.Hence, for convenience of passengers, Department of Civil Aviation, Govt. of Rajasthan approved the following flights to be operated in the best interest of promoting regional connectivity". It has been claimed by M/s. STOPL that they had been accorded permission by Directorate of Civil Aviation (DCA), Govt. of Rajasthan to commence Intra-State Non Scheduled Flight Operations in the state of Rajasthan for a period of 5 years. The eligibility of M/s. STOPL to the above said tender has been examined with available records, as detailed below:

24.1 As per available records and reply received from Shri Ammeet K Agarwal, vide letter dated 16.04.2019:



- Govt. of Rajasthan, DCA, vide letter Ref. No. F.1(61) DCA/ Part/ 2015-16/3606 dated 31.03.2016, circulated E bidding notice wherein proposals were invited from DGCA approved Scheduled/ Non-scheduled Airlines/ Air operators or NOC holders from DGCA for commencement of Intra-State Non-scheduled Flight Operations in the state of Rajasthan for a period of 5 years [due date of technical bid on or before 04.05.2016/ opening of financial bid on 11.05.2016].
- It has come on record vide copy of letter of Director, DCA, Govt. of Rajasthan Ref No. F.1 (61) DCA/Part/2015-16/4165 dated 15.06.2016, addressed to M/s. STOPL, wherein it has been informed that being the L-1 bidder in the Bid F1 (61)/DCA/Part/2015-16/3606 dated 31.03.2016, the job of Intra-State Non-scheduled Flight Operations in the State of Rajasthan has been awarded to M/s. STOPL.
- On perusal of the complete bid No. F1 (61)/DCA/Part/2015-16/3606 dated 31.03.2016, it was observed at page 10 & 11 of the RFP document, the Eligibility of Bidders (the "Eligibility Criteria") has been stipulated at para 10. As per para 10.2 of the above mentioned bid [RUD- 73]:

*10.2 In addition to fulfilling the Basic Eligibility requirements mentioned under Clause 10.1 above, the individual Bidder/ any member of the Consortium (who shall hold at least 26 % (twenty six percent) equity in the proposed SPC) should fulfill the following minimum eligibility criteria (the "Technical Eligibility") and should submit all the related documents as prescribed at Annexure-III.*

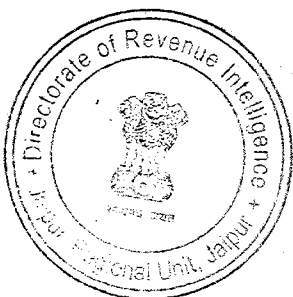
*a) The Bidder should have a valid and subsisting schedule AOP (Regional/ National)/ Non-Scheduled Operations Permit (NSOP) issued by the DGCA in India in respect of at least two aircrafts.*

OR

*The Bidder should have a valid and subsisting SOP/NOC to operate Scheduled/ Non-scheduled passenger flight issued by the DGCA under CAR Section 3-Air Transport, Series "C" Part II & III-"Minimum Requirements for Grant of Permit to operate Non-scheduled Air Transport Services (Passenger)' in respect of at least two aircraft. It also be noted that the NOC holder shall be considered eligible to take part in bidding process, in case he/ she undertaken to obtain NSOP/SOP within 02 (two) months from the RFP due date.*

In terms of the eligibility criteria, para 10.2 (a), the bidder should have Non-scheduled Operations Permit (NSOP) issued by the DGCA in India in respect of at least two aircrafts as on 04.05.2016 or as on 04.07.2016, in case undertaking is furnished to obtain the same within 02 months from RFP due date.

- It is observed that M/s. STOPL had operated its flight services under regional connectivity scheme of Rajasthan using only two aircrafts namely VI-SAI & VT-UDN. It has also been confirmed by Shri Ammeet K Agarwal, vide letter dated 25.04.2019, that M/s. STOPL had imported only two second hand aircrafts at Indore & Jaipur Airport under Bill of Entry No. 00151 dated 07.10.2015 & Bill of Entry No. 001403 dated 26.05.2017 respectively. The certificate of registration for aircraft VT-SAI bearing No. 208B2174 (imported from Indore Airport vide BOE dated 07.10.2015) was issued on 01.12.2015, whereas the certificate for registration for aircraft VT-UDN bearing number 208B2420 (imported from Jaipur Airport vide BOE dated 26.05.2017) was issued on 14.06.2017 [RUD-74]. **In view of the above, it appears that M/s. STOPL was having NSOP for only one aircraft (VT-SAI) till the date of publication of the above mentioned bid i.e. up to 31.03.2016 / or even upto 04.07.2016 [02 months from the RFP due date 04.05.2016]. The second aircraft has been imported on 26.05.2017 and registered with DGCA on 14.06.2017 only.**



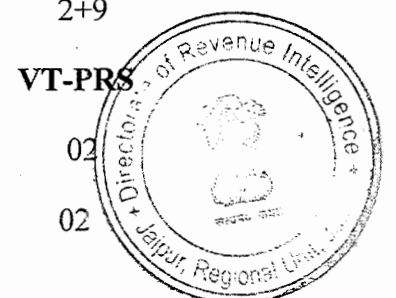
Therefore, it appears that M/s. STOPL had not fulfilled the eligibility criteria of the above mentioned bid of Directorate of Civil Aviation, Govt. of Rajasthan cited above as they were not fulfilling the criteria of having NSOP for two aircrafts.

24.2 Eligibility in terms reply received from Shri Ammeet K Agarwal, vide letter dated 17.08.2020 & copy of bid documents submitted by M/s. STOPL, received from the Director, Directorate of Civil Aviation, Govt. of Rajasthan & other documents received from the Assistant Commissioner (Customs), Air Cargo Complex, Indore:

- In order to confirm the eligibility of M/s. STOPL with respect to E-Bid discussed above, Shri Ammeet K Agarwal was further requested to provide specific details of aircrafts held by M/s. STOPL as on 04.05.2016 & 04.07.2016, vide annexure to summons dated 07.08.2020. Mr. Ammeet K Agarwal, vide letter dated 17.08.2020, submitted that they purchased one Cessna Caravan Aircraft registered with the call sign VT-SAI for which BOE was filed on 07.10.2015 & as on 04.05.2016 they had one more aircraft on lease (operator) with call sign VT -PRS.
- **Information about aircraft VT-PRS:** It was further gathered that a CESSNA Caravan 208 B Aircraft bearing Serial No. 208B2046 was in fact been owned by M/s. GSEC Aviation (FZE), Executive Desk Q1-05-026/A, Post Box No. 121889, UAE. In order to operate the said aircraft for "Non-scheduledService, M/s. GSEC Aviation (FZE) entered into an "Aircraft Lease Agreement" with M/s. STOPL on 01.07.2015. Subsequently, upon receipt of "No Objection" from DGCA for import of the aircraft bearing Sl. No. 208B2046, the same was imported vide Bill of Entry No. 00117 dated 21.08.2015. Later on, the said aircraft was inspected by DGCA and issued Airworthiness Certificate based on which M/s. STOPL got AOP No. 02/2016 issued in their name, wherein the said aircraft was specifically permitted by DGCA for Non-ScheduledAir Transport Services.
- To ascertain the factual position of registration of aircraft VT-PRS, a reference was made to Customs Indore vide letter dated 21.08.2020 for providing certified copies of certain documents. The Assistant Commissioner (Customs), Air Cargo Complex, Indore,vide letter F. No. VIII(Cus) 48-9/ACC/15-16/169, dated 24.08.2020 has furnished the certified copies of the documents, in response to this office's letter.
- M/s. STOPL has not provided the copy of application filed by them with Rajasthan Govt. under E-tender (bid F. 1(61) DCA/Part/2015-16/3606 dated 31.03.2016 and therefore, the certified copy of the application filed by M/s. STOPL, in response to Govt. of Rajasthan, DCA, E bidding notice, circulated vide letter Ref. No. F.1(61) DCA/ Part/ 2015-16/3606 dated 31.03.2016, was called from the Director, DCA, Rajasthan vide this letter dated 27.08.2020. The certified copy of bid submitted by M/s. STOPL [RUD- 75 ]has been received from the Director, Directorate of Civil Aviation, Govt. of Rajasthan, vide letter dated 03.09.2020.

- On perusal of the copy of bid submitted by M/s. STOPL, it has been noticed that:
- M/s. STOPL had submitted the above said bid documents vide Annexure-I (covering letter) dated 29.04.2016[RUD-76];
- Shri Ammeet K Agarwal had been declared as the authorized signatory of the applicant M/s. STOPL[RUD-77];
- In Annexure-III (Technical Capacity of the Bidders), against the column Aggregate Experience, M/s. STOPL had declared the following[RUD-78]:

vii) Seating capacity:	2+9	2+9
viii) Registration No.	VT-SAI	VT-PRS
ix) No. & types of aircrafts available	02	02
x) No. & types of aircraft being offered:	02	02



- xi) No., type and make 02, Cessna Caravan 208B 02, Cessna Caravan 208B  
aircrafts approved

- At page number 57 & 58, registration certificates of aircrafts were furnished, whose details are re-produced [RUD- 79]:

Page No.	Certificate no./Category	Regn. Marking	Aircraft Serial No.	Name of owner/Lessor	Name of operator/ Lessee	Date of issue
57	4625/A	VT-SAI	208B2174	M/s. STOPL	M/s. STOPL	01.12.2015
58	4616/A	VT-PRS	208B2046	M/s. GSEC Aviation (FZE)	M/s. STOPL	24.09.2015

- At page number 455 [RUD- 80] a certificate from the Chartered Accountant dated 21.04.2015, declaring authorized & issued, subscribed & Paid up capital (Rs. 7,00,00,000/-) and list of share holders, has been furnished by M/s. STOPL.
- At page number 462 [RUD- 81] Annexure-XII declaration by the Bidders, M/s. STOPL had furnished at serial number 2 that they have fulfilled their obligation to pay such taxes as applicable to the Union and the State Government or any local authority as specified in the bidding Documents.

In view of the above, it appears that M/s. STOPL had declared the ownership (as Lessee) for aircraft VT-PRS and furnished copy of registration certificate of aircraft VT-PRS, while applying for the tender vide letter dated 29.04.2016, invited by the Directorate of Civil Aviation, Govt. of Rajasthan, to fulfill the eligibility criteria stipulated at para 10.2 of the bid (of DCA, Govt. of Rajasthan). However, on perusal of the documents received from the Assistant Commissioner (Customs), Air Cargo Complex, Indore, it has come on record that the agreement between M/s. STOPL and M/s. GSEC Aviation (FZE) for aircraft VT-PRS had been terminated on 22.03.2016. The following facts establish that M/s. STOPL were not legally owner / the lessee of the aircraft VT-PRS at the time of applying for tender of the Directorate of Civil Aviation, Govt. of Rajasthan:-

1. The owner of the above said aircraft VT-PRS i.e. M/s. GSEC Aviation (FZE) vide letter dated 22.06.2016 [RUD- 82], had confirmed that the lease agreement between M/s. STOPL & M/s. GSEC Aviation (FZE) had been terminated on 22.03.2016; that in order to operate CESSNA Carvan 208 B aircraft bearing Serial No. 208B2046 for "Non-Scheduled" transport Service, M/s. GSEC Aviation (FZE) entered into an "Aircraft Lease Agreement" on 15.04.2016 with M/s. Air Odisha Aviation Pvt. Ltd., Bhubaneswar [RUD-83];

2. Shri Sumit Malavade of M/s. STOPL had intimated the Chief Commissioner of Bhopal regarding termination of lease agreement of VT-PRS vide email dated 22.03.2016 [RUD- 84] and requested that the owner of the aircraft may be contacted for any additional duty.

3. Shri Shaishav Shah of M/s. GSEC Aviation (FZE) had intimated the DGCA, vide Email dated 11.05.2016, referring to his previous mail dated 21.04.2016 [RUD- 85], regarding change of operator/ lessee of aircraft Regn. No. VT-PRS;

4. Shri Akash Agarwal of M/s. STOPL, vide letter dated 28.06.2016 [RUD- 86] addressed to the Deputy Commissioner Customs, Air Cargo Complex, DABH, Indore, had admitted at para 2 that the NSOP that they had submitted to them still contained VT-PRS bearing S. No. 208B 2046, as the DGCA has not instructed them to obtain the copy of revised NSOP; that it is the owner's responsibility to do the needful formalities with the Director General of Civil Aviation to get the aircraft de-registered from their (M/s. STOPL) NSOP.

5. Shri Ammet K Agarwal was also well aware of the fact that the lease agreement between M/s. STOPL & M/s. GSEC FZE for aircraft VT-PRS had been terminated on 22.03.2016, as Shri Sumit Malavade of M/s. STOPL, vide email dated 22.03.2016, had informed the same to Shri Shaishav Shah, Shri Ammeet K Agarwal & others [RUD- 87].



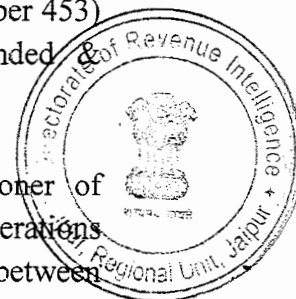
From the ongoing discussion, it emerged that the lease agreement between M/s. STOPL & M/s. GSEC FZE for aircraft VT-PRS had been terminated on 22.03.2016; that in order to operate CESSNA Carvan 208 B aircraft bearing Serial No. 208B2046 for "Non-Scheduled" transport Service, M/s. GSEC Aviation (FZE) entered into an "Aircraft Lease Agreement" on 15.04.2016 with M/s. Air Odisha Aviation Pvt. Ltd., Bhubaneswar; that the NSOP of M/s. STOPL, contained the details of VT-PRS (bearing S. No. 208B 2046) till 22.06.2016, though the agreement was terminated on 22.03.2016.

Therefore, it appears that M/s. STOPL did not fulfill the eligibility criteria of the above mentioned bid of Directorate of Civil Aviation, Govt. of Rajasthan cited above. However, with intention to operate the imported/ to be imported aircraft, as Scheduled Aircraft, M/s. STOPL had willfully mis-declared the ownership of aircraft VT-PRS in their bid application on 29.04.2016, to fulfill the basic eligibility. The fact remains that the owner of subject aircraft VT-PRS had leased out the subject aircraft to M/s. Air Odisha on 15.04.2016 itself. Therefore, the claim of M/s. STOPL "for convenience of passengers, Department of Civil Aviation, Govt of Rajasthan approved the following flights to be operated in the best interest of promoting regional connectivity" is not acceptable, since they were not eligible for the above said bid. They had mis-declared the number of aircrafts held by them to fulfill the basic eligibility of the bid, as discussed above.

Even, if they were eligible for the above said agreement, the operations undertaken by M/s. STOPL were Scheduled Air Operations only. The type of operations undertaken by M/s. STOPL has no relevancy with the AOA entered between M/s. STOPL & DCA, Govt. of Rajasthan.

25. From the above mentioned facts, it has come to light that:-

- M/s. STOPL had filed a manual Bill of Entry No. 00151 dated 07.10.2015, from DABH Air Cargo Complex, Indore for import of a second hand CESSNA Grand Caravan 208 B Aircraft bearing S. No. 208B2174 by declaring its value of Rs.12,27,20,271/- and classifying the said aircraft under CTH 88023000, by availing benefit of Customs duty exemption under Notification No. 12/2012- Cus. dated 17.03.2002 (Serial number 453) read with Notification No. 21/2012-Customs dated 17.03.2012, as amended & Notification No. 12/2012-Central Excise dated 17.03.2012.
- The importer M/s. STOPL had furnished an undertaking with reference to the import of above mentioned aircraft that the said aircraft shall be used only for providing Non-scheduled (Passenger) Services or Non-scheduled (Charter) Services, as the case may be; that they (M/s. Supreme Transport Organization Pvt. Ltd.) shall pay on demand in the event of failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but the exemption under this Notification.
- M/s. STOPL had filed another manual Bill of Entry No. 001403 dated 26.05.2017 with the Commissioner of Customs (Preventive), Jodhpur, Hqrs. at Jaipur for import of a second hand CESSNA Grand Caravan 208 B Aircraft bearing S. No. 208B2420 by declaring its value of USD 1800000, finally assessed at value of Rs.12,11,43,328/-and classifying the said aircraft under CTH 88023000, by availing benefit of Customs duty exemption under Notification No. 12/2012- Cus. dated 17.03.2002 (serial number 453) read with Notification No. 21/2012-Customs dated 17.03.2012, as amended & Notification No. 12/2012-Central Excise dated 17.03.2012.
- M/s. STOPL, vide letter dated 23.05.2017, addressed to the Commissioner of Customs, Jodhpur (Prev.), submitted that they had an Air Service Operations Agreement with Govt. of Rajasthan; that they operated routine flights between various cities of Rajasthan including Jaipur, Jodhpur, etc.; that they had imported one



more aircraft which had arrived at Jaipur & requested for cooperation and support in that regard.

- M/s. STOPL, vide letter dated 27.05.2017 addressed to the Superintendent, Air Cargo Complex, Jaipur submitted that aircraft has been imported for Non Scheduled Flight Operations and they had an agreement with the State Government of Rajasthan to operate such flights as Non Scheduled flights.
- At the time of import, M/s. STOPL had furnished an undertaking dated 26.05.2017 to the Commissioner of Customs, Jaipur, as required under condition no. 77 of the Notification No. 12/2012-Cus. dated 17.03.2012, that they have imported a Cessna Grand Caravan 208B Aircraft (India registration VT-UDN) which will be used for providing Non-scheduled (Passenger) Services or Non Scheduled (Charter) services, as the case may be and that they shall pay on demand, in event of their failure to use the imported aircraft for the specified purpose, an amount equal to duty payable on the said aircraft but for the exemption under this Notification.
- M/s. STOPL had availed Customs duty exemption amounting to Rs. 4,42,76,483/- for two aircrafts imported by them by availing the benefit of exemption Notification No.12/2012-Cus. dated 17.03.2020 (Serial No. 453), Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, as detailed below:

<b>Bill of Entry No. 001403 dated 26.05.2017, filed at Customs Air Cargo Complex, Sanganer, Jaipur</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,34,300	BCD- 2.5%	30,28,583	6,05,717
2.	CVD 12%	1,49,73,315	CVD- NIL	0	1,49,73,315
3.	Cess 3%	5,58,228	Cess 3%	90,858	4,67,370
4.	SAD 4%	56,12,367	SAD -NIL	0	56,12,367
<b>Total</b>		<b>2,47,78,210</b>		<b>31,19,441</b>	<b>2,16,58,769</b>
<b>Bill of Entry No. 00151 dated 07.10.2015, filed at Air Cargo Complex, Indore</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,81,608	BCD-2.5%	30,68,007	6,13,601
2.	CVD 12 %	1,58,00,235	CVD-NIL	0	1,58,00,235
3.	Cess 3%	5,84,455	Cess 3%	92,040	4,92,415
4.	SAD 4%	57,11,463	SAD -NIL	0	57,11,463
<b>Total</b>		<b>2,27,77,761</b>		<b>31,60,047</b>	<b>2,26,17,714</b>
<b>Grand Total</b>		<b>5,05,55,971</b>		<b>62,79,488</b>	<b>4,42,76,483</b>

- The aircrafts imported by M/s. STOPL had been registered with the Director General of Civil Aviation (DGCA), New Delhi on various dates as detailed below:

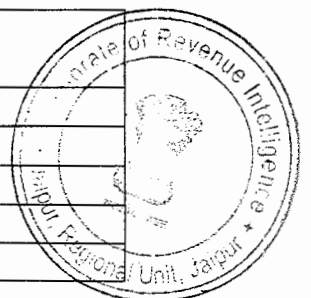
Aircraft	BOE No./Date	Name of Aircraft/ Serial No.	Date of registration
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Imported from Indore Airport	00151/ 07.10.2015	VT-SAI (MSN 208B2174)	01.12.2015
Imported from Jaipur Airport	001403/ 26.05.2017	VT-UDN (MSN 208B2420)	14.06.2017

- M/s. STOPL had been issued a Non Schedule Air Operator Permit (NSOP), Permit No. 02/2016, dated 06.05.2016 with validity upto 05.05.2018. The Appendix -1 to the above permit contains the registration details of the aircrafts imported by M/s. STOPL namely VT-SAI & VT-UDN;
- M/s. STOPL had operated the above said aircraft in Air Operations on routes viz. Jaipur-Jodhpur-Jaipur, Jaipur-Udaipur-Jaipur, Jaipur-Bikaner-Jaipur, Jaipur-Kota-Jaipur, Jodhpur-Jaisalmer-Jodhpur, Jodhpur-Ahmedabad-Jodhpur, Jodhpur-Udaipur-Kishangarh-Udaipur-Jodhpur, Jaipur-Kota-Delhi-Kota-Jaipur, Jaipur-Sriganganagar-Jaipur on various dates ranging from 08.09.2016 (as per Jaipur International Airport Director) /03.10.2016 (as per President & CEO of M/s. STOPL) to 07.08.2018.
- M/s. STOPL had been issued ticket booking counters at various Airports namely Kota Airport, Kishangarh (Ajmer) Airport, Udaipur Airport, Jaipur International Airport & Ahmedabad Airport.
- The time table for scheduled aircraft operations as well as fares of the various routes operated by M/s. STOPL was published on the website <https://supremeairlines.com/> in the name of M/s. Supreme Airlines. The printouts of the above mentioned website on various dates 18.01.2018, 16.04.2018 & 30.05.2018 shows time tables of 18, 18 and 12 routes. Moreover, the applicable fare had also been displayed on the above mentioned website on dates 16.04.2018 & 30.05.2018.
- During the period of operation, for example, a ticket from Jaipur to Jodhpur was available for booking online on the website of M/s. STOPL <https://supremeairlines.com>. That meant that the tickets were available for booking by the public.
- M/s. STOPL, vide letters of various dates, intimated about their regular flights operations and requested for watch hours to various Airport Directors & to DGCA. Some of these letters are letter dated 29.12.2016 to the Airport Director, Bikaner Airport, letter dated 23.03.2018 to the Airport Director, Kota Airport intimating schedule of 16 route flights. The Director of Jaipur Airport has furnished a printout of Supreme Airlines, wherein schedule of 32 flights to 20 cities operated by M/s. STOPL, had been uploaded on the website.
- A total of 1984 flights had been operated by M/s. STOPL from International Airport Jaipur, Udaipur, Kishangarh & Kota Airports alone.
- As per the copies of manifest submitted by the Airport Director, Jaipur daily two flights were operated at same time from Jaipur to Jodhpur (flight No.601& 605, ETD-08:15 & 16:00)& From Jaipur to Lalgarh (flight No.501& 503, ETD-07:00 & 16:00).
- Similarly, it can be seen from the details of flight movement at International Airport, Jaipur that flights had been operated on 14.09.2016& 15.09.2016 on same time, the details of arrival & departure are detailed below:

Date	Arrival Aerodrome	Departure Aerodrome	ETA	ETD
14.09.2016	JODHPUR	BIKANER	0536	0555
14.09.2016	BIKANER	KOTA	0826	0840
14.09.2016	KOTA	JODHPUR	1033	1053
14.09.2016	JODHPUR	UDAIPUR	1325	1350
15.09.2016	JODHPUR	BIKANER	0540	0555



15.09.2016	BIKANER	KOTA	0828	0844
15.09.2016	KOTA	JODHPUR	1032	1104
15.09.2016	JODHPUR	UDAIPUR	1338	1339

- Statements of the concerned Airport Directors, viz., Shri Radhe Shyam Meena, Airport Director, Bikaner Airport; Shri Ashok Kapoor, Airport Director, Kishangarh Airport; Shri Govendra Kumar Khare, Airport Director, Civil Airport, Jodhpur and Shri J.S Balhara, Airport Director, International Airport, Jaipur were recorded under Section 108 of the Customs Act, 1962 on various dates. The Directors of the concerned Airports cited above, had stated in their statements that space for ticket booking counter/ office was allotted to M/s. STOPL at the relevant airport; that the booking was opened for general public & tickets were sold online also. Further, the Directors of the concerned Airports cited above, had admitted that after reading definition of Scheduled Air Transport, as per Rule 3(49) of Aircraft Rules, 1937, **going by the manner in which the flights were operated by M/s. Supreme Transport Organization Pvt. Ltd., they had been satisfying all the conditions or the elements of the aforesaid definition of the Schedule Air Transport Service.**
- Though all the reference made to DGCA, New Delhi, remained unanswered but it has come on record that Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, vide letter Ops.701/Gen/2018 dated 18.04.2018, had made a reference to the Superintendent of Police, Kota city, Kota and intimated that Director General of Civil Aviation (DGCA) has issued Non-scheduled Operator Permit (NSOP) in favour of M/s. STOPL and hence, not permitted to publish the time table for flight operations. But M/s. STOPL is operating regular scheduled aircraft operations from Kota Airport in the name of M/s. Supreme Airlines after publishing the time table on its website <https://supremeairlines.com/> for their flights at Kota and other sectors. This is a gross violation of DGCA Civil Aviation Requirements and shall attract alteration, suspension or cancellation of operating permit by the Regulator (DGCA). Additionally, action may also be taken as per the provisions of Schedule VI of the Aircraft Rules, 1937.
- It has also come on record that Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, vide letter Ops.701/Gen/2018 dated 18.04.2018, had made a reference to the President and CEO of M/s. STOPL and copy of the letter was marked to Shri Pawan Kumar Goyal, Additional Chief Secretary, Govt. of Rajasthan, DGCA, New Delhi & RED (NR), AAI, New Delhi and stated that DGCA has issued NSOP permit in favour of M/s. STOPL, but regular scheduled aircraft operations from Kota Airport is being conducted in the name of M/s. Supreme Airlines. As per Directorate of Civil Aviation, Govt. of Rajasthan, M/s. STOPL has executed an MoU with Govt. of Rajasthan. **As per DGCA CAR Section 3 Air Transport Series "C" Part II on minimum Requirements for Grant of permit to operate Non-scheduled Air Transport Services, the operator is also free to operate a series of flights on ant sector within India by selling individual seats but will not be permitted to publish time table for such flights.** However; contrary to DGCA CAR provision, time table for scheduled aircraft operations from Kota and other sectors is published on the website <https://supremeairlines.com/> in the name of M/s. Supreme Airlines. Further, approval of time table for two aircraft on different sectors by Directorate of Civil Aviation, Govt. of Rajasthan, vide letter dated 03.04.2018 to M/s. STOPL, is also contrary to the provision of above DGCA CAR; that so far, scheduled flights operations by M/s. STOPL (being NSOP operator) are being allowed to honour the letter from Govt. of Rajasthan submitted by the operator with the conditions stated. Since, Directorate of Civil Aviation, Govt. of Rajasthan has approved the time table for aircraft operations by M/s. STOPL, being NSOP, therefore advised M/s. STOPL to register as a Scheduled Operator with DGCA for conducting scheduled aircraft



operations without any further delay for operations to Kota Airport or any other Airport in the State of Rajasthan; that M/s. STOPL has to adhere to the provisions of NSOP permit issued by DGCA and operate scheduled aircraft operations from Kota after obtaining scheduled operations permit from DGCA. It is informed that AAI has started the process for obtaining licence for Kota Airport and will be completed in next six months. Hence, you are not permitted to operate scheduled flights to Kota until Airport licensed for scheduled operations.

26. In the context of this case, the following legal provisions are reproduced for reference:

**A. Provisions of the Customs Act, 1962:**

**(I) Section 2. Definitions.** –*In this Act, unless the context otherwise requires,*

(4) "bill of entry" means a bill of entry referred to in section 46;

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

**(II) SECTION 46. Entry of goods on importation:***(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form :*

*Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:*

.....  
(4) *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

**(III) SECTION 47. clearance of goods for home consumption.** – *(1) Where the proper officer is satisfied that any goods entered for home consumption are not prohibited goods and the importer has paid the import duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance of the goods for home consumption:*

*Provided that the Central Government may, by notification in the Official Gazette, permit certain class of importers to make deferred payment of said duty or any charges in such manner as may be provided by rules.*

(2) *The importer shall pay the import duty—*

(a) *on the date of presentation of the bill of entry in the case of self assessment; or*

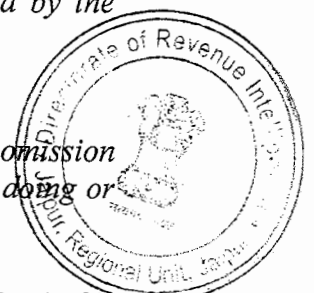
.....  
*and if he fails to pay the duty within the time so specified, he shall pay interest on the duty not paid or short-paid till the date of its payment, at such rate, not less than ten per cent. but not exceeding thirty-six per cent. per annum, as may be fixed by the Central Government, by notification in the Official Gazette.]*

**(IV) SECTION 111: Confiscation of improperly imported goods, etc.**–*The following goods brought from a place outside India shall be liable to confiscation:-*

.....  
(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

**(V) SECTION 112- Penalty for improper importation of goods, etc.** – *Any person,*

(a) *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act,*



(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

(i).....

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A to penalty not exceeding ten percent of the Duty sought to be evaded or five thousand rupees, whichever is higher:

**(VI) SECTION 114A- Penalty for short-levy or non-levy of Duty in certain cases.** - Where the Duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the Duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the Duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the Duty or interest so determined:

*Provided that where such Duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such Duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the Duty or interest, as the case may be, so determined:*

*Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.*

**(VII) SECTION 114AA- Penalty for use of false and incorrect material-** If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**(VIII) CBEC circular No.73/2000-Cus dated 01.09.2000 (Para 4 & 5)-**

“ 4. The matter has been considered by the Board. Field formations are advised to issue show cause Notice for demand of Duty by invoking the provisions of Notification No. 64/88-Cus without mentioning Section 28 of the Customs Act, 1962 whenever the normal period of limitation i.e. one year provided under Section 28(1)(a) is over.

5. The instruction contained in this letter will apply mutatis mutandis to other exemption Notification also where post import condition as stipulated in the Notification are not fulfilled.”

**B. EXEMPTION NOTIFICATIONS:**

(i) **Notification No. 12/2012-Cus., dated 17.03.2012**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
Notification No.12 /2012 –Customs

New Delhi, dated the 17th March, 2012



G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance ( Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 Published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 118(E) dated the 1st March, 2002, except as respects things done or omitted to be done

before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

(a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table;

(b) from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act 1975 (51 of 1975) as is in excess of the additional duty rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

**Table**

S. No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Additional duty rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
..	..	..	..	..	..
453.	8802 (except 8802 60 00)	All goods	2.5%	-	77

**Annexure**

Condition No.	Condition
..	.....
77	<p>(i) the aircraft are imported by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for providing Non-scheduled(passenger) services or Non-scheduled(charter) services; and</p> <p>(ii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that:-</p> <p>a. the said aircraft shall be used only for providing non- scheduled (passenger) services or Non-scheduled(charter) services, as the case may be; and</p> <p>b. he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this notification.</p> <p>Explanation.-</p> <p>1. for the purposes of this entry,-</p> <p>(a) 'operator' means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) 'Non-scheduled(passenger) services' means air transport services other than Scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937.</p> <p>(c) 'Non-scheduled(charter) services' mean services provided by a 'Non-scheduled(charter) air transport operator', for charter or hire of an aircraft to any person, with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:</p>



	2. For the purpose of this exemption, use of such imported aircraft by a nonscheduled (passenger) operator for Non-scheduled(charter) services or by a nonscheduled (charter) operator for Non-scheduled(passenger) services, shall not be construed to be a violation of the conditions of import at concessional rate of duty.
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(ii) **Notification No. 21/2012-Customs dated 17.03.2012**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

New Delhi, the 17th March, 2012

Notification No. 21 /2012- Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notifications of the Government of India, in the Ministry of Finance (Department of Revenue), No. 20/2006-Customs, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, part II, Section 3, Sub-section (i), vide number G.S.R. 92 (E), dated the 1st March, 2006, and No. 29/2010-Customs, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 92 (E), dated the 27th February, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the Table aforesaid:

Provided that in respect of the goods specified in S. Nos. 2, 46, 70, 87 and 98, imported on or after the 1st day of May, 2012, the exemption contained herein shall apply if the importer, declares,-

- (i) the State of destination where such goods are intended to be sold for the first time after importation on payment of value added tax; and
- (ii) his value added tax registration number in that State.

Table

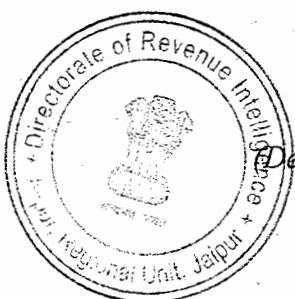
S. No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate
(1)	(2)	(3)	(4)
..	..	..	..
91	8802 (except 8802 60 00	Goods specified against S. No. 453 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012; Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No. 12/2012-Customs, dated 17th March, 2012.	

**CORRIGENDUM DATED 19.03.2012**

New Delhi, the 19th March, 2012

**Corrigendum**

G.S.R. (E).-In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 21/2012-Customs, dated the 17th March, 2012, published in the



Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 194(E), dated 17th March, 2012, namely:-

In the said Notification, in the Table,-

(v) for

"91	8802 (except 8802 60 00)	Goods specified against S. No. 453 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012:  Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17th March, 2012"	
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read

"91	8802 (except 8802 60 00)	Goods specified against S. No. 453 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012:  Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil"
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(iii) **Notification No. 12/2012-Central Excise, dated 17.03.2012**

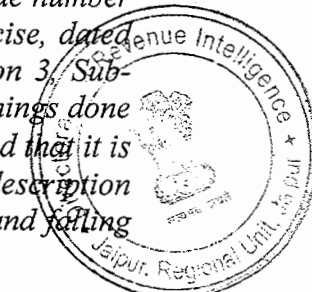
[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification No. 12 /2012-Central Excise**

New Delhi, the 17<sup>th</sup> March, 2012

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in supersession of (i) notification of the Government of India in the Ministry of Finance ( Department of Revenue), No. 3/2005-Central Excise, dated the 24th February,2005 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 95(E), dated the 24th February,2005,(ii) notification No. 3/2006-Central Excise, dated the1st March,2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 93 (E), dated the1st March,2006,(iii) notification No. 4/2006-Central Excise, dated the 1st March,2006 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 94 (E) dated the 1st March,2006,(iv) notification No. 5/2006-Central Excise, dated the1st March,2006 , published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i), vide number G.S.R 95 (E) dated the1<sup>st</sup> March,2006,(v) notification No. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 96 (E) dated the1st March,2006, and (vi) notification No. 10/2006-Central Excise, dated the1st March,2006, published in the Gazette of India, Extraordinary. Part II, Section 3, Sub-section (i), vide number G.S.R 100 (E) dated the 1st March,2006, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below read with relevant List appended hereto and falling



within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

Provided that nothing contained in this notification shall apply to the- goods specified against serial number 296 and 297 of the said Table after the 31st day of March, 2013.

Explanation 1.- For the purposes of this notification, the rates specified in column (4) of the said Table are ad valorem rates, unless otherwise specified.

Explanation 2.- For the purposes of this notification, —brand name\ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and a person using such name or mark with or without any indication of the identity of that person.

**Table**

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No
(1)	(2)	(3)	(4)	(5)
..	..	..	..	..
299	8802	All goods	Nil	31
300	8802	All goods	Nil	32
301	8802	All goods	Nil	33

**Annexure**

Condition No.	Condition
..	..
33.	<p>If,</p> <ul style="list-style-type: none"> <li>- (i) the aircraft is procured by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for providing Non-scheduled(passenger) services or Non-scheduled(charter) services; and</li> <li>(ii) such aircraft is used only for providing Non-scheduled(passenger) services or Non-scheduled(charter) services.</li> </ul> <p><b>Explanation.-</b>for the purposes of this entry,-</p> <ul style="list-style-type: none"> <li>(a) operator' means a person, organisation, or enterprise engaged in or offering to engage in aircraft operation;</li> <li>(b) Non-scheduled(passenger) services' means air transport services other than scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules, 1937;</li> <li>(c) Non-scheduled(charter) services' mean services provided by a Non-scheduled(charter) air transport operator' for charter or hire of an aircraft, to any person with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules, 1937:</li> </ul> <p><b>Provided</b> that such Air charter operator is a dedicated company or partnership firm for the above purposes.</p>



**C. DGFT Notification:  
NOTIFICATION NO. 35 (RE-2012)/2009-2014, dated 28th February, 2013:**

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY  
DEPARTMENT OF COMMERCE  
**NOTIFICATION NO. 35 (RE-2012)/2009-2014**

NEW DELHI: Dated: 28th February, 2013

*Subject: Policy on Second Hand Goods:*

*S.O. (E): In exercise of powers conferred under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 2.1 of the Foreign Trade Policy, 2009-2014, as amended from time to time, the Central Government hereby makes the following amendment in Para 2.17 of Foreign Trade Policy, 2009-2014:-*

*Para 2.17 of Foreign Trade Policy, 2009-2014 is revised to read as under:-*

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
<b>I</b>	<b>Second Hand Capital Goods</b>		
(a)	<i>i. Personal computers/ laptops including their refurbished / re-conditioned spares</i>  <i>ii. Photocopier machines/ Digital multifunction Print &amp; Copying Machines</i>  <i>iii. Air conditioners</i>  <i>iv. Diesel generating sets</i>	<i>Restricted</i>	<i>Importable against authorization</i>
(b)	<i>i. Refurbished / re-conditioned spares of Capital Goods</i>	<i>Free</i>	<i>Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare.</i>
(c)	<i>i. All other second hand capital goods {other than (a) &amp; (b) above}</i>	<i>Free</i>	
<b>II</b>	<b>Second Hand Goods other than capital goods</b>		
		<i>Restricted</i>	<i>Importable against authorization</i>

**3. Effect of this Notification:**

*While the import policy (in the third column) remains unchanged for various categories of second hand goods, more clarity has been imparted both in Categories (second column) and in Conditions (fourth column).*

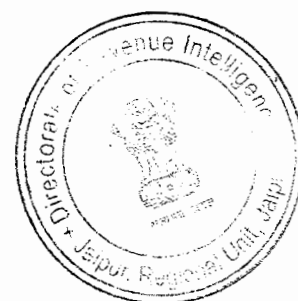
[Issued from File No. F. No. 01/93/180/36/AM-13/PC-2(B)]

**D. Definition of Scheduled Air Transport: As per Rule 3(49) of Aircraft Rules, 1937**

*“Scheduled air transport service” means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public;*

**27. Outcome of the Investigation:**

From the investigation conducted by this office, it has emerged that:



(i) Two Second hand aircrafts were imported by M/s. STOPL, under Bills of Entry Nos.00151 dated 07.10.2015 & 001403 dated 26.05.2017, availed an exemption from Customs duty to the tune of Rs. 4,42,76,483/- on both these aircrafts under Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453) , Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE dated 17.03.2012, as detailed below:-

<b>Bill of Entry No. 001403 dated 26.05.2017, filed at Customs Air Cargo Complex, Sanganer, Jaipur</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,34,300	BCD- 2.5%	30,28,583	6,05,717
2.	CVD 12%	1,49,73,315	CVD- NIL	0	1,49,73,315
3.	Cess 3%	5,58,228	Cess 3%	90,858	4,67,370
4.	SAD 4%	56,12,367	SAD -NIL	0	56,12,367
<b>Total</b>		<b>2,47,78,210</b>		<b>31,19,441</b>	<b>2,16,58,769</b>
<b>Bill of Entry No. 00151 dated 07.10.2015, filed at Air Cargo Complex, Indore</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,81,608	BCD-2.5%	30,68,007	6,13,601
2.	CVD 12 %	1,58,00,235	CVD-NIL	0	1,58,00,235
3.	Cess 3%	5,84,455	Cess 3%	92,040	4,92,415
4.	SAD 4%	57,11,463	SAD -NIL	0	57,11,463
<b>Total</b>		<b>2,27,77,761</b>		<b>31,60,047</b>	<b>2,26,17,714</b>
<b>Grand Total</b>		<b>5,05,55,971</b>		<b>62,79,488</b>	<b>4,42,76,483</b>

(ii) It is pertinent to mention here that the paid up capital of M/s. STOPL during the financial year 2016-17, as informed by Shri Ammeet K. Agarwal, vide letter dated 17.08.2020, was Rs.17,82,38,019/- and the aircraft imported by M/s. STOPL had maximum take-off weight capacity of 3968.933 kgs. Whereas, minimum requirement for grant of permit to operate Scheduled passenger air transport services regarding the paid up capital and the take-off mass as given in para 3.2.1 and 5.2 respectively of Civil Aviation Requirement (CAR), issued under provisions of Rule 133A of the Aircraft Rules, 1937 during relevant period (since omitted), are reproduced below [RUD-88]:

"3.2.1 Paid up Capital for new applicants for which the applicant shall submit a certificate from the banker or chartered accountant to confirm the paid up capital of the company:

(i).....

(ii) Airlines operating with aircraft with take-off mass not exceeding 40,000 kgs.

a) upto 5 aircrafts-Rs. 20 crores

b).....

"5.2 Multi-engine fixed wing aircraft with maximum certified take off mass of not less than 5700 kgs shall only be used for the purpose of Scheduled operations. The aircraft



should have been type certified to the satisfaction of DGCA as specified in CAR Sec. 2 Series F, part III.

**In view of the above, it appears that the aircrafts imported by M/s. STOPL were not eligible to be operated as Scheduled aircraft due to non-fulfillment of minimum requirements CAR. M/s. STOPL made a request for Non-scheduled operator with DGCA, However, the aircraft operations rendered by them were contrary to Permit (operated as Scheduled aircraft) granted by DGCA.**

(iii) The importer M/s. STOPL had furnished an undertaking as required under condition 77 of the Notification No. 12/2012-Cus. dated 17.03.2012 that:

- (a) the said aircraft shall be used only for providing Non-Scheduled(Passenger) Services or Non-Scheduled (Charter) Services, as the case may be; that M/s. Supreme Transport Organization Pvt. Ltd. shall pay on demand in the event of if failure to use the imported aircraft for the specifies purpose, an amount equal to the duty payable on the said aircraft but the assumption under this notification.
- (b) that they have imported a Cessna Grand Caravan 208B Aircraft (India registration VT-UDN) which will be used for providing Non-Scheduled (Passenger) Services or Non Scheduled (Charter) services as the case may be and that they shall pay on demand, in event of their failure to use the imported aircraft for specified purpose, an amount equal to duty payable on the said aircraft but for the exemption under this notification.

(iv) that both the aircrafts so imported were registered in India with the names VT-SAI & VT-UDN and M/s. STOPL had operated the above said aircrafts in Air Operations on routes viz. Jaipur-Jodhpur-Jaipur, Jaipur-Udaipur-Jaipur, Jaipur-Bikaner-Jaipur, Jaipur-Kota-Jaipur, Jodhpur-Jaisalmer-Jodhpur, Jodhpur-Ahmedabad-Jodhpur, Jodhpur-Udaipur-Kishangarh-Udaipur-Jodhpur, Jaipur-Kota-Delhi-Kota-Jaipur, Jaipur-Sriganganagar -Jaipur on various dates ranging between 03.10.2016 (Jaipur International Airport) and 07.08.2018.

(v) As per Rule 3(49) of Aircraft Rules, 1937 -"Scheduled air transport service" means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public. Since the air transport operations undertaken by M/s. STOPL, using both the imported aircrafts, were operated between the same two or more places and operated according to a published time table and such flights were open to use by members of the public, it appeared that the same were fulfilling all the requirements of Scheduled Air Transport and therefore, the air operations undertaken by M/s. STOPL were Scheduled Operations only.

(vi) the ticket booking counters were allotted to M/s. STOPL at various Airports and the tickets were available for booking by public. The schedule of Air Transport service undertaken by M/s. STOPL was available on the website in the name of M/s. Supreme Airlines and M/s. STOPL was booking online tickets through their website maintained in the name of M/s. Supreme Airlines viz. <https://supremeairlines.com/>. It has been revealed from the history of flight operations of M/s. STOPL that they were maintaining and advertising their scheduled operations.

(vii) Moreover, Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, vide letter Ops.701/Gen/2018 dated 18.04.2018 has clarified that

*As cited by As per DGCA CAR Section 3 Air Transport Series "C" Part II on minimum Requirements for Grant of permit to operate Non-Scheduled Air Transport*



*Services, the operator is also free to operate a series of flights on any sector within India by selling individual seats but will not be permitted to publish time table for such flights.*

However, it is been observed from various documents/ records that M/s. STOPL was booking tickets through their website maintained in the name of M/s. Supreme Airlines viz. <https://supremeairlines.com/>. The fact of publishing the time table has also been confirmed by the Executive Director (Ops), vide letter Ops.701/Gen/2018 dated 18.04.2018.

(viii) Further, a letter dated 18.04.2018 of the Executive Director (Operations), Airport Authority of India, New Delhi has come on record which was addressed to M/s. Supreme Transport Organization Pvt. Ltd. Mumbai. This letter was written in relations to the flights operated by M/s. Supreme Transport Organization Pvt. Ltd at Kota (Rajasthan) airport. This letter clearly mentions that M/s. Supreme Transport Organization Pvt. Ltd were operating scheduled flights while being NSOP and they were advised to register as a Scheduled Operator with DGCA for conducting aircraft operations from Kota airport or any other airport in the state of Rajasthan and were denied permission to operate scheduled flights from Kota airport.

(ix) Statements of Airport Directors viz. Shri Radhe Shyam Meena, Airport Director, Bikaner Airport; Shri Ashok Kapoor, Airport Director, Kishangarh Airport; Shri Govendra Kumar Khare, Airport Director, Civil Airport, Jodhpur and Shri J.S Balhara, Airport Director, Jaipur Airport were recorded under Section 108 of the Customs Act, 1962 on various dates. All the Directors of Airport cited above, had stated in their statements that space for ticket booking counter/ office was allotted to M/s. Supreme Transport Organization at the relevant airport; that the booking was open for general public & tickets were sold online also. Further, all the Directors of Airport cited above, had stated in their statements that after reading definition of Scheduled air transport as per Rule 3(49) of Aircraft Rules, 1937, stated that going by the manner in which the flights were operated by M/s. STOPL, they had been satisfying all the conditions or the elements of the aforesaid definition of the schedule Air transport service.

(x) As, the Director General of Civil Aviation (DGCA) had granted Non-Scheduled Air Operator Permit dated 06.05.2016 to M/s. STOPL but M/s. STOPL had operated the Aircrafts in violation of the DGCA permit, the import stands in violation of the import policy.

(xi) In view of the above, it appeared that M/s. Supreme Transport Organization Pvt. Ltd., mis-declared the facts regarding use of imported aircrafts for operation of Non-Scheduled flights to avail Customs duty benefit under Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012.

(xii) Benefits availed by above said importer are available when imported aircrafts are used for operation of Non-Scheduled flights, through the imported aircrafts were apparently being used to operate scheduled flights. Therefore, the importer evaded the following Customs duties as detailed below:

<b>Bill of Entry No. 001403 dated 26.05.2017, filed at Customs Air Cargo Complex, Sanganer, Jaipur</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,34,300	BCD- 2.5%	30,28,583	6,05,717

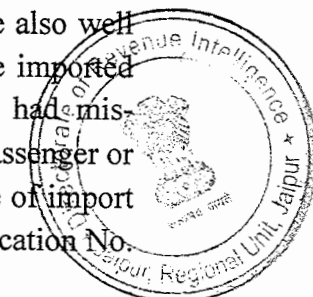


2.	CVD 12%	1,49,73,315	CVD- NIL	0	1,49,73,315
3.	Cess 3%	5,58,228	Cess 3%	90,858	4,67,370
4.	SAD 4%	56,12,367	SAD -NIL	0	56,12,367
<b>Total</b>		<b>2,47,78,210</b>		<b>31,19,441</b>	<b>2,16,58,769</b>
<b>Bill of Entry No. 00151 dated 07.10.2015, filed at Air Cargo Complex, Indore</b>					
Sl. No.	Rate of duty	Duty payable but for exemption (in Rs.)	Duty paid under exemption Notification No. 12/2012-Cus dated 17.03.2012, Notification No. 21/2012-Cus dated 17.03.2012 & Notification No.12/2012-CE dated 17.03.2012, for Non-scheduled operations.		
			Rate of duty	Duty paid (in Rs.)	Duty saved under exemption Notification (in Rs.)
1.	BCD 3 %	36,81,608	BCD-2.5%	30,68,007	6,13,601
2.	CVD 12 %	1,58,00,235	CVD-NIL	0	1,58,00,235
3.	Cess 3%	5,84,455	Cess 3%	92,040	4,92,415
4.	SAD 4%	57,11,463	SAD -NIL	0	57,11,463
<b>Total</b>		<b>2,27,77,761</b>		<b>31,60,047</b>	<b>2,26,17,714</b>
<b>Grand Total</b>		<b>5,05,55,971</b>		<b>62,79,488</b>	<b>4,42,76,483</b>

(xiii) The importer had not adhered to the condition no.77 of the Notification No. 12/2012-Cus dated 17.03.2012. Though the importer had submitted undertakings to the Assistant Commissioner/ Deputy Commissioner of Indore Customs & Jaipur Customs that the said aircrafts shall be used only for providing Non-Scheduled (passengers) or Non-Scheduled (charter) services, it, however appears that the said imported aircrafts were used for providing Scheduled passengers services. In view of the above, it appears that M/s. STOPL has violated condition number 77 of the Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE dated 17.03.2012. Therefore, the benefits of exemption of Customs duty availed by the importer is liable to be disallowed and the Customs duty so forgone is liable to be recovered from them alongwith interest. As discussed above, M/s. STOPL has availed benefit of exemption from Customs duty amounting to Rs. 4,42,76,483/- (Rupees Four Crores Forty Two Lakh Seventy Six Thousand Four Hundred and Eighty Three only), BCD-Rs.12,19,318/-; CVD-Rs.3,07,73,550/-; Cess-Rs.9,59,785/-; SAD-Rs.1,13,23,830/- on the two second hand aircrafts imported by them.

(xiv) In Notifications which put post-import conditions of continuing nature, every day of breach starts a new limitation for the purpose of Section 28 of the Customs Act, 1962. In this view, limitation for violation of post-importation obligations which are continuing conditions would start from the last day of violation of the condition preceding the initiation of proceedings. Therefore, M/s. STOPL had not paid/ short paid Customs duty amounting to Rs. 4,42,76,483/-, as discussed above, which is recoverable under the Customs Act, 1962 in terms of condition No. 77 of Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No.12/2012-CE dated 17.03.2012 read with CBEC (now CBIC) Circular No. 73/2000-Cus dated 01.09.2000 alongwith interest under the Customs Act, 1962.

(xv) Shri Ammeet K Agarwal, President & CEO of M/s. STOPL & Shri Akash Agarwal, Vice president of M/s. STOPL, were well aware of the end-use condition of exemption Notification No.12/2012-Cus. dated 17.03.2012 that the imported aircraft was required to be used for Non Scheduled Air Operations only and they were also well aware of the fact that they were going to operate Scheduled flights using the imported aircrafts. However, with intention to evade payment Customs duty, they had mis-declared the end use of imported aircrafts as Non-Scheduled Air Operations (passenger or charter services), and had furnished undertakings to that effect also at the time of import of above said aircrafts. They knowingly did not follow the provisions of Notification No.



12/2012-Cus dated 17.03.2012 & therefore, rendered themselves liable to penal action under the provisions of Section 112 (a) (ii) & 114 AA of the Customs Act, 1962.

(xvi) M/s. STOPL had furnished undertakings at the times of filing of Bills of Entry for both the aircrafts that the imported aircrafts shall be used by them for providing Non-Scheduled passenger services or Non-Scheduled charter services. However, both the imported aircrafts were used for Scheduled Air Operations by M/s. STOPL. Therefore, M/s. STOPL failed to fulfill the post-import condition No. 77 of the Notification No. 12/2012-Customs dated 17.03.2012. In view of the above, the aircrafts appear liable to confiscation in terms of Section 111 (o) of the Customs Act, 1962. The importer M/s. STOPL had contravened post import condition No. 77 of Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), thus evading Customs duty Rs. 4,42,76,483/- and hence, the importer M/s. STOPL for their aforesaid acts and omissions have rendered themselves liable to penal action under the provisions of Section 114 A & 114 AA of the Customs Act, 1962.

(xvii) M/s. STOPL had failed to fulfill the post import condition No. 77 of the Notification No. 12/2012-Customs dated 17.03.2012, since both the aircrafts imported by them were used for providing Scheduled Air Operations. However, M/s. STOPL had furnished undertakings at the times of filing of Bills of Entry for both the aircrafts that the imported aircrafts shall be used by them for providing Non-Scheduled passenger services or Non-Scheduled charter services. In view of the above, M/s. STOPL had contravened provision of Section 46, 47 of the Customs Act, 1962 read with Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No. 453), Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No. 12/2012-CE dated 17.03.2012 read with DGFT Notification No. 35(RE-2012)/2009-14 dated 28.02.2013 and rendered themselves liable to penalty under Section 114 A & 114 AA of the Customs Act, 1962.

28. Now, therefore, M/s Supreme Transport Organization Pvt. Ltd. 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andheri (East), Mumbai-400059 are hereby called upon to show cause to the Commissioner of Customs, Indore, Manik Bagh Palace, Post Box No. 10, M.P. 452001 within 30 (thirty) days of the receipt of this Notice, as to why:

- (i) Differential Customs duty amounting to Rs. 2,26,17,714/- (Rupees Two Crore Twenty Six Lakhs Seventeen Thousand Seven Hundred and Fourteen only) should not be demanded and recovered from them as per Notification No. 12/2012-Cus. dated 17.03.2012 read with Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No. 12/2012-CE dated 17.03.2012 read with CBEC (CBIC) Circular No. 73/2000-Cus dated 01.09.2000 along with interest under the Customs Act, 1962;
- (ii) Penalty under the provisions of Section 114 A & 114 AA of the Customs Act, 1962, should not be imposed on them for contravention discussed above.
- (iii) The aircraft imported under Bill of Entry No. 00151 dated 07.10.2015, should not be confiscated under Section 111 (o) of the Customs Act, 1962.

29. Now, therefore, Shri Ammeet K Agarwal, President & CEO of M/s. M/s Supreme Transport Organization Pvt. Ltd and Shri Akash Agarwal, Vice President of M/s. M/s Supreme Transport Organization Pvt. Ltd, are hereby called upon to show cause to the Commissioner of Customs, Indore, Manik Bagh Palace, Post Box No. 10, M.P. 452001 within 30 (thirty) days of the receipt of this Notice, as to why penalty should not be imposed upon them under Section 112 (a) (ii) and 114AA of the Customs Act, 1962.

30. Now, therefore, M/s Supreme Transport Organization Pvt. Ltd. 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andheri (East), Mumbai-400059 are hereby called upon to show cause to the Commissioner of Customs (Preventive), Jodhpur, Hqrs. at NCRB, Statue Circle, Jaipur- 302005 (Rajasthan), within 30 (thirty) days of the receipt of this Notice, as to why:



- (i) Differential Customs duty amounting to Rs. 2,16,58,769/- (Rupees Two Crores Sixteen Lakhs Fifty Eight Thousand Seven Hundred and Sixty Nine only) should not be demanded and recovered from them as per Notification No. 12/2012-Cus. dated 17.03.2012 read with Notification No. 21/2012-Cus dated 17.03.2012, as amended & Notification No. 12/2012-CE dated 17.03.2012 read with CBEC (CBIC) Circular No. 73/2000-Cus dated 01.09.2000 alongwith interest under the Customs Act, 1962;
- (ii) Penalty under the provisions of Section 114 A& 114 AA of the Customs Act, 1962 should not be imposed on them for contravention mentioned as above;
- (iii) The aircraft imported under Bill of Entry No. 001403 dated 26.05.2017, should not be confiscated under Section 111 (o) of the Customs Act, 1962.

31. Now, therefore Shri Ammeet K Agarwal, President & CEO of M/s. STOPL and Shri Akash Agarwal, Vice President of M/s. STOPL, are hereby called upon to show cause to the Commissioner of Customs (Preventive), Jodhpur, Hqrs. at NCRB, Statue Circle, Jaipur- 302005 (Rajasthan) within 30 (thirty) days of the receipt of this Notice, as to why penalty should not be imposed upon them under Section 112 (a) (ii) and 114AA of the Customs Act, 1962;

32. Since the President cum CEO of M/s. STOPL did not cooperate with the investigation undertaken by this office. Summonses were issued to him on various dates, viz., 16.04.2019, 09.05.2019, 03.06.2019, 18.07.2019, 03.07.2020, 07.08.2020, 27.08.2020, but he did not appear in DRI, Jaipur office. Similarly, the references made to DGCA, New Delhi on various dates 23.05.2018, 27.06.2018, 10.09.2018 & 24.10.2018 remained answered and no reply has been received from them till date. Therefore, the investigation has been concluded on the basis of available documents/ records received from various organizations viz. concerned Customs ports of import of second hand aircrafts; details of operations & other correspondences received from various airports; statements of concerned Airport Directors, DCA, Govt. of Rajasthan & the documents furnished by Shri Ammeet K. Agarwal, vide letters dated 25.04.2019 & dated 17.08.2020.

33. The Noticees are directed to furnish all the documents within 30 days of the receipt of the notice in support of their defense along with the reply to this notice.

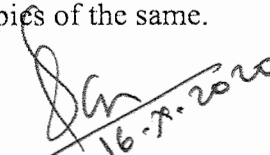
34. They should also clearly state in their reply to the Show Cause Notice whether they desire to be heard in person or through their legal representative before the adjudication. In case no such request is made or they do not appear before the Adjudicating Authority on the date and time as fixed without any sufficient cause, the case may be decided ex-parte on the basis of available records without making any further reference to them.

35. The department reserves the right to add, alter, amend, modify or supplement this Notice at any time on the basis of any evidence which may come to the Notice of the department after issue of this Notice and prior to adjudication of the case.

36. This Show Cause-cum-Demand Notice is issued under the Customs Act, 1962 without prejudice to any other action that may be taken against them, whether mentioned or not, under Customs Act, 1962 or any other law for the time being in-force.

Enclosure – Annexure-A containing list of Relied upon documents and copies of the same.



  
 16.7.2020  
 (Samanjasa Das)  
 Pr. Additional Director General  
 Directorate of Revenue Intelligence,  
 Delhi Zonal Unit

**Regd. A.D.**

To

- ✓ (i) M/s. Supreme Transport Organization Pvt. Ltd. 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andhri (East), Mumbai-400059;
- (ii) Shri Ammeet K Agarwal, President & CEO, M/s. Supreme Transport Organization Pvt. Ltd. 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andhri (East), Mumbai-400059;
- (iii) Shri Akash Agarwal, Vice President, M/s. Supreme Transport Organization Pvt. Ltd. 5-B 34, Akshay Mittal Industrial Estate. M.V. Road, Andhri (East), Mumbai-400059

**Regd.**

Copy to –

- (i) The Commissioner of Customs, Indore, ManikBagh Palace, Post Box No. 10, M.P. 452001, along with copy of relied upon documents for adjudication;
- (ii) The Commissioner of Customs (Preventive), Jodhpur Hqrs. at NCRB, Statue Circle, Jaipur- 302005 (Rajasthan) along with copy of relied upon documents for adjudication;
- (iii) Guard file;
- (iv) Office copy.

Encl: As above

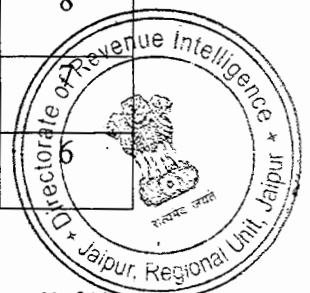
(Dr. Hemant Kumar)  
Deputy Director



**ANNEXURE-A to Show Cause Notice No.11/2020, dated 16.10.2020, issued from file DRI F. No. DRI/DZU/JRU/19/Int.13/2018**

**List of relied upon documents in the case of M/s. Supreme Transport Organization Pvt. Ltd. (M/s. STOPL):**

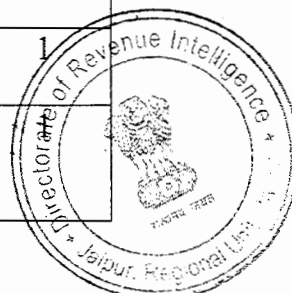
RUD No.	Description of the document	No. of sheets
1.	Printout of website of M/s. STOPL <a href="https://supremeairlines.com">https://supremeairlines.com</a> , wherein schedule of flights on various routes viz. Jaipur-Jodhpur, Jaipur-Kota, Jaipur-Kishangarh, Bikaner-Delhi, Jaipur-Udaipur, Jaipur-Ahmedabad and others is available.	33
2.	Copy of this office letter dated 23.05.2018 addressed to the Director General of Civil Aviation, New Delhi, seeking the details of permission granted to M/s. Supreme Airlines (Scheduled or Non-scheduled operations) and also copy of guidelines issued by the DGCA regarding scheduled and non-scheduled flights.	1
3.	Reminders to the Director General of Civil Aviation, New Delhi on 27.06.2018, 10.09.2018, 24.10.2018 & 18.01.2019.	5
4.	Letter to the Director, Directorate of Civil Aviation, Govt. of Rajasthan dated 05.06.2018.	1
5.	Reminders to the Director, Directorate of Civil Aviation, Govt. of Rajasthan dated 27.06.2018 & 05.09.2018 & reply received from the Director, Directorate of Civil Aviation vide letter dated 15.05.2019.	4
6.	Letter of the Director, Directorate of Civil Aviation, Govt. of Rajasthan dated 03.09.2020.	1
7.	Letter dated 24.05.2018 to the Airport Director, International Airport, Jaipur.	1
8.	Letters dated 24.05.2018 to the Airport Director, Jaisalmer Airport, Jodhpur Airport, Kota Airport, Udaipur Airport.	4
9.	Copy of letter dated 31.05.2018 received from the Airport Director, International Airport, Jaipur.	1
10.	Reminders to the concerned Airport Directors (except International Airport, Jaipur) dated 27.06.2018.	4
11.	Copy of letter received from the Director, Jodhpur Airport dated 08.06.2018.	6
12.	Copy of letter received from the Joint General Manager (ATM), Maharana Partap Airport, Udaipur, Rajasthan, dated 04.07.2018	10
13.	Copy of letter dated 26.11.2018, received from the Airport Director, International Airport, Jaipur.	2
14.	Copy of reminder letters dated 20.09.2018 to the Airport Directors of Sriganganagar Airport, Bikaner Airport, Kishangarh Airport & Kolana Airport, Jhalawar.	4
15.	Copy of letter received from the Director, Jaisalmer Airport vide letter No. AAI/JSM/Sup air/2018/1439 dated 26.09.2018.	1
16.	Letter dated 24.01.2019 addressed to the AC/DC of ICD Pithampur-454774.	1
17.	Letter dated 21.02.2019 of the Assistant Commissioner of Customs, DABH Air Cargo Complex, Indore.	1
18.	Letter dated 24.08.2020 of the Assistant Commissioner of Customs, DABH Air Cargo Complex, Indore.	1
19.	Letters dated 12.09.2018 addressed to the Deputy Commissioner of Customs, Air Cargo Complex (ACC), Sanganer, Jaipur, Commissioner of Customs (Prev.), Customs Jaipur & Letter dated 30.10.2018 of the Deputy Commissioner (ACC), Sanganer, Jaipur.	3
20.	Copy of summon issued to Shri Sanjay Pareek.	1
21.	Statement of Shri Sanjay Pareek recorded under Section 108 of the Customs Act, 1962 on 10.09.2018.	5
22.	Copy of letter received from Shri Sanjay Pareek dated 11.09.2018.	1
23.	Copies of summons issued to the concerned Airport Directors.	10
24.	Statement of Shri J. S. Balhara, Airport Director, International Airport, Jaipur was recorded under Section 108 of the Customs Act, 1962 on 14.12.2018.	8
25.	Statement of Shri Radheyshyam Meena, Airport Director, Bikaner Airport recorded under Section 108 of the Customs Act, 1962 on 29.10.2018.	6
26.	Statement of Shri Kuldeep Singh, Director, Udaipur Airport, recorded under Section 108 of the Customs Act, 1962 on 14.09.2018.	6



27.	Statement of Shri Narender Kumar Meena, Director, Kota Airport, recorded under Section 108 of the Customs Act, 1962 on 18.09.2018.	5
28.	Copy of arrival departure log regarding M/s. STOPL received from Shri Narender Kumar Meena, Director, Kota Airport on 19.09.2018.	10
29.	Statement of Shri Lokesh Nirwan, Ex-Director, Kota Airport, recorded under Section 108 of the Customs Act, 1962 on 18.09.2018 & 19.09.2018.	18
30.	Statement of Shri Govendra Kumar Khare, Director, Jodhpur Airport, recorded under Section 108 of the Customs Act, 1962 on 09.11.2018.	10
31.	Statement of Shri Ashok Kapoor, Airport Director, Kishangarh recorded under Section 108 of the Customs Act, 1962 on 30.10.2018.	6
32.	Copies of summons issued to Mr. Ammeet K Agarwal on various dates.	11
33.	Copy of BOE with regard to Import of second hand aircraft by M/s. STOPL vide Bill of Entry No. 00151 dated 07.10.2015 filed at Air Cargo Complex, Indore.	4
34.	Undertaking furnished by M/s. STOPL with regard to import under BOE No. 00151 dated 07.10.2015.	1
35.	Letter dated 23.05.2017 of M/s. STOPL, addressed to M/s. Govindam Clearing Agencies Pvt. Ltd., RatnaSagar, M.S.B. ka Rasta, Johari Bazar, Jaipur.	1
36.	Copy of manual Bill of Entry No. 001403 dated 26.05.2017 filed by M/s. STOPL with the Commissioner of Customs (Preventive), Jodhpur, Hqrs. at Jaipur.	3
37.	Undertaking dated 26.05.2017 furnished by M/s. STOPL with regard to import under BOE No. 001403 dated 26.05.2017.	1
38.	Letter dated 23.05.2017 of M/s. STOPL, addressed to the Commissioner of Customs, Jodhpur (Prev).	1
39.	Letter of Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, Ops.701/Gen/2018 dated 18.04.2018 addressed to Superintendent of Police, Kota city, Kota, submitted by the Airport Director, Kota Airport.	2
40.	Copy of letter of Executive Director (Ops), Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, Ops.701/Gen/2018 dated 18.04.2018 addressed to President and CEO of M/s. STOPL, submitted by the Airport Director, Kota Airport.	2
41.	Copies of passenger manifest for the period from 01.08.2018 to 07.08.2018 submitted by the Airport Director, Jaipur International Airport.	36
42.	Details of flight operations operated by M/s. STOPL furnished by the Airport Director, International Airport, Jaipur.	33
43.	Details of flight operations operated by M/s. STOPL furnished by the Airport Director, Civil Airport, Bikaner.	17
44.	Details of flight operations operated by M/s. STOPL furnished by the Airport Director, Kota Airport.	9
45.	Schedule, flight number, ETA & ETD of flight operations operated by M/s. STOPL furnished by the Airport Director, Jodhpur Airport.	1
46.	Details of flight operations operated by M/s. STOPL furnished by the Airport Director, Kishangarh Airport, Ajmer.	2
47.	Letter dated 12.10.2016 of M/s. STOPL intimating schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to Airport Director & had requested for approval to operate flights from 1 <sup>st</sup> Nov. 2016, submitted by Airport Director, Bikaner Airport.	2
48.	Letter dated 13.10.2016 of M/s. STOPL requesting for allotment of Ticketing Counter Space at Bikaner Airport, submitted by Airport Director, Bikaner Airport.	1
49.	Letter dated 21.10.2016 of M/s. STOPL intimating schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to various Airport Director /DGCA & had requested for approval to operate flights from 1 <sup>st</sup> Nov. 2016, submitted by Airport Director, Bikaner Airport.	2
	Letter dated 02.12.2016 of M/s. STOPL intimating to concerned Airport Directors /DGCA that they intend to operate regular flights from 13.12.2016 & had requested for approval/ permissions, submitted by Airport Director, Bikaner Airport.	2



51.	Letter dated 29.12.2016 of M/s. STOPL intimating schedule of flights from 16.01.2017 to various Airport Directors/ DGCA to fix watch hours, submitted by Airport Director, Bikaner Airport.	2
52.	Letter dated 23.03.2018 of M/s. STOPL intimating fixation of watch hours and availability of facilities at airport for Mon-Sat regular ops by Cessna 208 B aircraft w.e.f. 11.04.2018 to various Airport Director /DGCA, submitted by Airport Director, Kota Airport.	2
53.	Letter dated 15.10.2016 of M/s. STOPL, intimating schedule of flights operated/ to be operated from Jaipur to Jodhpur, Jaipur to Jaisalmer, Jaipur to Bikaner & Jaipur to Udaipur to Airport Director & requesting for approval to operate flights from 1 <sup>st</sup> Nov. 2016, submitted by Airport Director, International Airport, Jaipur.	2
54.	Letter dated 02.12.2016 of M/s. STOPL, intimating to various Airport Directors /DGCA that they intend to operate regular flights from 13.12.2016 & requesting for approval/ permissions- submitted by Airport Director, International Airport, Jaipur.	2
55.	Printout of website of M/s. STOPL submitted by the Airport Director of Jaipur International Airport in his statement dated 14.12.2018.	1
56.	Statement of Traffic Revenue assessment from 01.08.2016 to 31.12.2016 at International Airport, Jaipur, submitted by Airport Director, International Airport, Jaipur.	14
57.	Ticket booking counter allotted to M/s. STOPL at Kota Airport	2
58.	Ticket booking counter allotted to M/s. STOPL at Kishangarh Airport.	2
59.	Ticket booking counter allotted to M/s. STOPL at Udaipur Airport	2
60.	Ticket booking counter allotted to M/s. STOPL at Jaipur International Airport.	3
61.	Ticket booking counter allotted to M/s. STOPL at Ahemadabad Airport.	5
62.	Ticket booking counter allotted to M/s. STOPL at Bikaner Airport.	2
63.	The details of flights with tentative timings of operations & Fare-Monday to Saturday available for booking on website of M/s. STOPL.	2
64.	The details of flights with tentative timings of operations-Monday to Saturday available for booking on website of M/s. STOPL on 18.01.2018.	1
65.	The details of flights with tentative timings of operations-Monday to Saturday available for booking on website of M/s. STOPL on 16.04.2018.	1
66.	Printout of Indian Express article dated 04.10.2016.	1
67.	Printout of DainikBhaskar e-paper Rajasthan dated 26.06.2017.	1
68.	Printout of News clip of stoppage of Air Services to 3 cities.	1
69.	Printout of Hindustan Times e-edition dated 15.04.2018.	3
70.	Printout of Newspaper (DainikBhaskar, Jaipur Edition) dated 04.07.2018.	1
71.	Shri Ammeet K Agarwal letter dated 25.04.2019 & 17.08.2020	10
72.	Letters of DCA, Govt. of Rajasthan dated 15.06.2016 & 07.09.2016 addressed to M/s. STOPL.	4
73.	Page 10 & 11 of the RFP document, the Eligibility of Bidders (the "Eligibility Criteria") of the bid invited by the DCA, Govt. of Rajasthan.	2
74.	Registration Certificates of aircrafts imported by M/s. STOPL viz. VT-SAI & VT-UDN	2
75.	The certified copy of bid submitted by M/s. STOPL, received from the Director, Directorate of Civil Aviation, Govt. of Rajasthan vide letter dated 03.09.2020.	1
76.	Annexure-I (covering letter) dated 29.04.2016 of the application filed by M/s. STOPL	3
77.	Annexure-II of the application filed by M/s. STOPL.	2
78.	Annexure-III (Technical Capacity of the Bidders)- of the application filed by M/s. STOPL declaring number/ details of aircrafts.	6
79.	Page number 57 & 58 of the application filed by M/s. STOPL-Registration certificates of aircrafts furnished along with application.	2
80.	Page Number 455- of the application filed by M/s. STOPL- certificate from the Chartered Accountant dated 21.04.2015.	1
81.	Page Number 462 of the application filed by M/s. STOPL- Annexure-XII declaration.	1
82.	Certified copy of letter of M/s. GSEC Aviation (FZE) dated 22.06.2016 confirming that the lease agreement between M/s. STOPL & M/s. GSEC Aviation (FZE) had been terminated on 22.03.2016.	



83.	Certified copy of lease agreement dated 15.04.2016 between M/s. GSEC Aviation (FZE) and M/s. Air Odisha Aviation Pvt. Ltd. for aircraft VT-PRS.	
84.	Certified copy of email dated 22.03.2016 of Shri Sumit Malavade of M/s. STOPL intimating to the Chief Commissioner of Bhopal, regarding termination of lease agreement of VT-PRS.	1
85.	Certified copy of email of Shri Shaishav Shah of M/s. GSEC Aviation (FZE) dated 11.05.2016 to DGCA.	1
86.	Certified copy of letter of Shri Akash Agarwal dated 28.06.2016, addressed to the Deputy Commissioner Customs, Air Cargo Complex, DABH, Indore.	3
87.	Certified copy of email dated 22.03.2016 of Sumit Malavade of STOPL intimating termination of lease agreement to Shri Shaishav Shah of M/s. GSEC Aviation (FZE).	1
88.	Rule 133A of the Aircraft Rules, 1937.	2
89.	Certified copy of letter of Dy. Director of Airworthiness DGCA dated 15.06.2016 forwarding RC of aircraft VT-PRS in the name of M/s. Air Odisha Aviation Pvt. Ltd. & Copy of letter of Director Operation (Air Operations) dated 21.06.2016 forwarding copy of AOP of M/s. Air Odisha Aviation Pvt. Ltd. with endorsement of aircraft VT-PRS.	6



सीमाशुल्क अधिनियम, 1962 की धारा 108 के अंतर्गत समन  
SUMMONS UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

रा आ नि फा.सं./ DRI F.No. DR1/DZU/JRU/19/Int-13/2018/Part दिनांक / Dated 18/07/2019  
1194

सेवा में / To

Mr. Ammet K. Agarwal  
President & CEO of M/s Supreme Transport Organization Pvt. Ltd.  
M/s Supreme Airlines, 5-B, 34, Akshay Mittal Industries Estate.  
M.V. Road, Andheri East, Mumbai - 400059

जबकि मैं ..... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक/उपनिदेशक,  
राजस्व आसूचना निदेशालय .....

..... के बारे में छानबीन कर रहा हूँ :  
WHEREAS, I, B. S. Shekhawat S.I.O./Assistant Director/Dy. Director,  
Directorate of Revenue Intelligence, am making inquiry in connection with Import of second  
hand aircraft by M/s Supreme Transport Organization Pvt. Ltd.

और जब कि, इस बारे में निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हूँ :-

AND WHEREAS, I consider your attendance necessary to :-

क) साक्ष्य देने के लिए और / अथवा

a) give evidence and/or

ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियंत्रण में हैं, उन्हें प्रस्तुत करने हेतु

b) produce documents or thing(s) of the following description in your possession or under your control :

अतएव, अब, सीमाशुल्क अधिनियम, 1962 की धारा 108 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए मैं एतद्  
द्वारा आपको व्यक्तिगत रूप से मेरे समक्ष पूर्वोक्त प्रयोजन हेतु दिनांक ..... को ..... बजे पूर्वाह्न/अपराह्न  
निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :-

NOW, THEREFORE, in exercise of the powers vested in me under section 108 of the Customs Act, 1962,  
I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 19/08/2019  
(date) at 10:30 AM (time) AM/PM at the following office address.

Directorate of Revenue Intelligence, Jaipur Regional Unit, Plot No. 8 & 9, Bhagat Vatika-I, Civil Lines,  
Jaipur-302006

कृपया यह ध्यान में रखें की आपकी बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि का  
अनिभनश्चय किए बिना, इस कार्यालय को नहीं छोड़ना है।

Kindly note that you are not to leave this office without permission, and if the proceeding is adjourned,  
then without ascertaining the adjourned date.

आपके ध्यान में यह भी लाया जाता है कि इस समन का अनुपालन न करना भारतीय दंड संहिता, 1860 की  
धाराएं 174 और 175 के अंतर्गत अपराध है। आप स्मरण रखें कि इन कार्यवाहियों में झूठा साक्ष्य देना भारतीय दंड  
संहिता, 1860 की धारा 193 के अंतर्गत दण्डनीय अपराध है।

Also it is brought to your notice that non-compliance of this summon is an offence under section 174  
and 175 of the Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an  
offence punishable under section 193 of the Indian Penal Code, 1860.

इस जाँच को भारतीय दंड संहिता, 1860 की धारा-193 और धारा-228 के अर्थ के अंतर्गत न्यायिक कार्यवाही  
समझा जाएगा

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section  
228 of the Indian Penal Code, 1860.

आज सन् 20 ..... के ..... महीने की तारीख को जारी / Issued today, the 18<sup>th</sup>  
day of July ..... 20 19 .....

जारी करने का स्थान/Place of Issue Jaipur .....

जारी करने वाले अधिकारी के हस्ताक्षर और सील

Signature & Seal of the Issuing Officer

पदनाम/ Designation



वरिष्ठ आसूचना अधिकारी  
Senior Intelligence Officer  
Director of Revenue Intelligence, Jaipur

**Confidential**  
**By speed Post**



भारत सरकार / Govt. of India

वित्त मंत्रालय, राजस्व विभाग / Ministry of Finance, Department of Revenue

राजस्व आसूचना निदेशालय / **DIRECTORATE OF REVENUE INTELLIGENCE**

क्षेत्रीय इकाई, जयपुर / **REGIONAL UNIT, JAIPUR**

प्लॉट नं० 8-9, भगत वाटिका-I, सिविल लाइन्स, जयपुर-302006 / Plot No.8-9, Bhagat Vatika-I, Civil Lines, Jaipur-302006  
फोन नं.- 0141-2223700, 2223600, फैक्स नं.- 0141-2223699

डीआरआई फा०सं० DRI/DZU/JRU/19/Int.13/2018/Part/978,

दिनांक: 03.06.2019

To

Mr. Ammet K. Agarwal,  
President & CEO of M/s. Supreme Transport Organization Pvt. Ltd.,  
M/s. Supreme Airlines, 5-B, 34, Akshay Mittal Industrial Estate,  
M.V. Road, Andheri East, Mumbai-400059

Gentlemen,

Sub: Summon issued under Section 108 of the Customs Act, 1962-Reg.

\*\*\*\*\*

DRI, Jaipur is investigating a case against M/s. Supreme Transport Organization Pvt. Ltd., 5-B, 34, Akshay Mittal Industries Estate, MV Road, Andheri East, Mumbai-400059 under the provisions of the Customs Act, 1962.

2. In this regard, you were summoned to tender your statement under Section 108 of the Customs Act, 1962 vide summons F. No.DRI/DZU/JRU/19/Int.13/2018/Part, dated 16.04.2019 & 09.05.2019. You did not appear on any of the scheduled dates citing the reason that you are in USA.

3. A fresh summon dated 03.06.2019 is enclosed herewith for your presence on 24.06.2019. Since sufficient time is being granted, you are requested to ensure your presence on scheduled date and co-operate in the investigation.

Encl: As above.

  
3/6/19

(भवानी सिंह शेखावत)  
वरिष्ठ आसूचना अधिकारी

राजस्व आसूचना निदेशालय  
DIRECTORATE OF REVENUE INTELLIGENCE

DIRECTORATE OF REVENUE INTELLIGENCE  
REGIONAL UNIT, JAIPUR  
Plot No. 8 & 9, Bhagat Vatika-1  
Civil Lines, Jaipur (Raj.)-302006  
Ph. 0141-2223700 / 2223600

बही संख्या/Book No. CA..... 327  
क्रम संख्या/Serial No. .... 16311

सीमाशुल्क अधिनियम, 1962 की धारा 108 के अंतर्गत समन  
SUMMONS UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

रा आ नि फा.सं. / DRI F.No. DRI/DZU/JRU/19/Int-13/2018/Pat/479 दिनांक / Dated. 03.06.19

सेवा में / To

Mr. Ammet K. Agawal  
President & CEO of M/s. Supreme Transport Organization Pvt. Ltd.  
M/s Supreme Airlines 5-B, 34, Akshay Mittal Industrial Estate  
M.V. Road, Andheri East, Mumbai - 400059

जबकि मैं..... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक/उपनिदेशक,  
राजस्व आसूचना निदेशालय.....

..... के बारे में छानबीन कर रहा हूँ:

WHEREAS, I, B.S. Shekhawat S.I.O./Assistant Director/Dy. Director,  
Directorate of Revenue Intelligence, am making inquiry in connection with Import of second  
hand aircrafts by M/s Supreme Transport Organization Pvt.  
Ltd.

और जब कि, इस बारे में निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हूँ:-

AND WHEREAS, I consider your attendance necessary to :-

क) साक्ष्य देने के लिए और / अथवा

a) give evidence and/or

ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियंत्रण में हैं, उन्हें प्रस्तुत करने हेतु

b) produce documents or thing(s) of the following description in your possession or under your control :

अतएव, अब, सीमाशुल्क अधिनियम, 1962 की धारा 108 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए मैं एतद् द्वारा आपको व्यक्तिगत रूप से मेरे समक्ष पूर्वोक्त प्रयोजन हेतु दिनांक..... को..... बजे पूर्वाह्न/अपराह्न निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ:-

NOW, THEREFORE, in exercise of the powers vested in me under section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 24/06/2019 (date) at 10:30 AM (time) AM/PM at the following office address.

Directorate of Revenue Intelligence, Delhi Zonal Unit, B-3&4, 6th Floor, Parayavaran Bhawan, CGO Complex, Lodhi Road, New Delhi-110003 8-9, Bhagat Vatika I, Gautam Nagar, Civil Lines, Jaipur-302006

कृपया यह ध्यान में रखें की आपकी बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि का अनिश्चित्य किए बिना, इस कार्यालय को नहीं छोड़ना है।

Kindly note that you are not to leave this office without permission, and if the proceeding is adjourned, then without ascertaining the adjourned date.

आपके ध्यान में यह भी लाया जाता है कि इस समन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध है। आप स्मरण रखें कि इन कार्यवाहियों में झूठा साक्ष्य देना भारतीय दंड संहिता, 1860 की धारा 193 के अंतर्गत दण्डनीय अपराध है।

Also it is brought to your notice that non-compliance of this summon is an offence under section 174 and 175 of the Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an offence punishable under section 193 of the Indian Penal Code, 1860.

इस जाँच को भारतीय दंड संहिता, 1860 की धारा-193 और धारा-228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.

आज सन् 20..... के ..... महीने की तारीख को जारी/ Issued today, the 3<sup>rd</sup>

day of June..... 2019!

जारी करने का स्थान/Place of Issue..... Jaipur.....

जारी करने वाले अधिकारी के हस्ताक्षर और सील.....

Signature & Seal of the Issuing Officer.....

पदनाम/Designation.....

Senior Intelligence Officer

वरिष्ठ आसूचना अधिकारी

Directorate of Revenue Intelligence

राजस्व आसूचना निदेशालय

Regional Unit, JAIPUR

क्षेत्रीय इकाई, जयपुर

