

1037449/2023

DIN-20230376NL 000 006E983



भारत सरकार

GOVERNMENT OF INDIA

प्रधान सीमा शुल्कअधिकारी का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

(हवाई अड्डे और एयर कालो कॉम्प्लेक्स) एन एस सी बी आई एयरपोर्ट, कोलकाता- 700052

AIRPORT & AIR CARGO COMPLEX NSCBI AIRPORT, KOLKATA: 700 052

Date: 27-02-2023

To,

M/s Supreme Transport Organization Pvt. Ltd.,
5-B 34, Akshay Mittal Industries,
Estate, M. V. Road, Andheri East,
Mumbai, Maharashtra 400 059

**Subject : Personal Hearing in respect SCN dated 27.08.2021
(Short levy/non-levy of duty due to wrongful availment of
exemption under Notification Nos. 050/2017- Cus dated
30.06.2017 for the importation of Aircraft Parts)- reg.**

This is to inform you that the AC, Import Group has granted you Personal Hearing in connection with the SCN dated 28.08.2021 at his office at Air Cargo Complex, NSCBI Airport, Kolkata- 700052 on **10.03.2023 at 15:00 Hrs.** either in person or through your authorized representative with Vakalatnama or authorization letter along with ID proof in support of your claim and written submission if any. In case, if you submit photocopies of any documents in support of your claim, kindly present the original for authentication of the same.

Further, also please note that in case you do not present your case or you do not appear for personal hearing on the date mentioned above, the department will proceed on the basis of available records/ facts & documents without any further intimation to you.

SHASHI KANT KUMAR

APPRAISER

Import Group, Air Cargo Complex

DIN-20230176NL 0000777 CB4



भारत सरकार

GOVERNMENT OF INDIA

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OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

(हवाई अड्डे और एयर कार्गो कॉम्प्लेक्स) एन एस सी बी आई एयरपोर्ट, कोलकाता- 700052

(AIRPORT & AIR CARGO COMPLEX) NSCBI AIRPORT, KOLKATA: 700 052

Date: 26-01-2023

To,
M/s Supreme Transport Organization Pvt. Ltd.,
5-B 34, Akshay Mittal Industries,
Estate, M. V. Road, Andheri East,
Mumbai, Maharashtra 400 059

**Subject : Personal Hearing in respect SCN dated 27.08.2021
(Short levy/non-levy of duty due to wrongful availment of
exemption under Notification Nos. 050/2017- Cus dated
30.06.2017 for the importation of Aircraft Parts)- reg.**

It is to inform you that the Assistant Commissioner of Customs, Import Assessing Group, AP & ACC, Kolkata Customs is pleased to grant you **Personal Hearing** in connection with the above SCN dated 27.08.2021 at his office at Air Cargo Complex, NSCBI Airport, Kolkata- 700052 on **07.02.2023 at 17:00 Hrs**, either in person or through your authorised representative with vakalatnama or authorisation letter along with ID proof in support of your claim and written submission if any. In case, if you submit photocopies of any documents in support of your claim, kindly present the original for authentication of the same.

Further, please also note that in case you do not present your case or you do not appear for personal hearing on the date mentioned above, the department will proceed on the basis of available records/ facts & documents without any further intimation to you.

SHASHI KANT KUMAR

APPRAISER

Import Group, Air Cargo Complex

FNO GEN/ADT/IA/158/2021-Accts/600

SE-5

भारत सरकार सेवार्थ

By Speed Post

ON INDIA GOVERNMENT SERVICE

GG

To
M/s Supreme Transport Organization Pvt Ltd,
5-B.34, Akshay Mittal Industries,
Estate, M.V. Road,
Andheri East,
Mumbai,
Maharashtra-400059

Deputy Commissioner of Customs
Air Cargo Complex N. S. C. B. I. Airport
Kolkata-700 052

SPEED POST
BNPL CODE No.
CCU-030-92
CSI ID No.-2000007098
ISI B-O KOL-30



EW303316515IN




SUPREME TRANSPORT ORGANISATION PVT LTD

AN ISO 9001: 2008 COMPANY CIN NO U60230MH2008PTC216143 MSME REGD NO 27222200461

Regd Off 5 B 34 Akshay Mittal Industrial Estate M V Road Andheri East Mumbai 400 059

Tel +91 22 4238 3904 05 06 07 Fax +91 22 42383945

Email mumbai@stopl.in Website www.stopl.in

To,

20th June, 2022

Mr. Tamal Biswas

CC:

Inspector (Examiner)

Mr. Sukhendu Gupta – Appraiser

Kolkata Customs, Air Cargo Complex,

Air Cargo Complex,

NSCBI Airport, Kolkata 700 052

NSCBI Airport, Kolkata 52

Subject: **Intimation of 1st Personal Hearing in respect of Show Cause Notice u/s 28(4) of Customs Act 1962 dated 27.08.2021-reg.**

Respected Sir,

We seek your indulgent consideration on the subject aforementioned on behalf of **M/S Supreme Transport Organisation Pvt Ltd:**

1. With reference to the attached Show Cause Notice dated 16th June, 2022 bearing reference number GEN/ADT/IA/158/2021-Accts-O/o Pr Commr-Cus-AP/ACC-Kolkata, received by us through email, asking us to appear in person on 21st June, 2022; we hereby would like to bring to your kind attention the following facts;
 - a. We M/S Supreme Transport Organisation Pvt Ltd (STOPL) were issued **Air Operator Permit (AOP) by Director General of Civil Aviation (DGCA) on 6th May, 2016 under the category Non-Scheduled operator** with validity up to 5th May, 2018. *Copy of Air Operator Permit #02/2016 attached.*
 - b. We were carrying **Non-Scheduled Flight Operations under an Air Operations Agreement with Government of Rajasthan since 6th September, 2016.** *Copy of Letter of Acceptance (LOA) dated 15th June, 2016 attached.*
 - c. During the course of our operations, the **propeller of our aircraft which was utilized for Non-Scheduled (passenger) service or Non-Scheduled (charter) service was serviced by NSCB Aviation Pvt Ltd** at 34 Scout Para, Ganga Nagar, Kolkata 700132. Spares were imported by NSCB Aviation Pvt Ltd which was utilized for servicing and maintenance purpose of the same aircraft. **Please find attached copy of Bill of Entry number 4352394.** *This Bill of Entry number 4352394 is dated 11th December, 2017; however, the date has been incorrectly mentioned in your show cause-cum-demand notice as 12th November, 2017.*
 - d. The spares after being imported were inspected by customs department and no custom duty was levied as the import was against High Seas Sale Agreement. The same has been confirmed by NSCB Aviation Pvt Ltd vide their email dated 30th January, 2018. The extract of the email is ***“While releasing spares from custom, though there were no custom duty bcos it was under high sea***



SUPREME TRANSPORT ORGANISATION PVT LTD

AN ISO 9001: 2008 COMPANY CIN NO U60230MH2008PTC216143 MSME REGD NO 27222200461

Regd Off 5 B 34 Akshay Mittal Industrial Estate M V Road Andheri East Mumbai 400 059

Tel +91 22 4238 3904 05 06 07 Fax +91 22 42383945

Email mumbai@stopl.in Website www.stopl.in

sale, but we had paid IGST amount on your behalf and on your IEC code.”
Copy of the email dated is 30th January, 2018 attached for reference purpose.

- e. Further as per the Show Cause-cum-Demand Notice dated 27th August, 2021; **we are in compliance of the said notification No. 50/2017 condition no. 27 or 80/81 as “Goods were imported for servicing, repair or maintenance or aircraft, which are used for flying, training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services.”**
- f. Therefore we disagree with the contention that we do not comply with the said Notification no. 50/2017. We also disagree with the contention that, we had wilfully suppressed the facts, therefore, ***we request you that provisions of section 28(4) should not be invoked against us and also interest thereon should not be charged under section 28AA of Customs Act, 1962 as we had not misstated or mis-declared any facts.*** Further ***we request you that penalty under Section 114A & 114AA should not be invoked as per the stated facts and proofs that we are submitting herewith with this reply,*** as we had not made any misstatement or mis-declaration and had no intention of avilment of lower rate of duty.
- g. **Detailed reply to the Show Cause-cum-Demand Notice dated 27th August, 2021 was already sent by us through speed post. Speed Post acknowledgment #EM805215518IN dated 14th September, 2021 is also attached with this letter for your ready reference.**

We have enclosed all the requisite supporting documents with this letter for your perusal. We look forward to your co-operation and support. Thanking You

For Supreme Transport Organisation Pvt Ltd



Ammeet K Agarwal
Captain Ammeet K Agarwal
Director, President & CEO

Attachments:-

1. Show Cause Notice u/s 28(4) dated 16th June, 2022
2. Copy of Air Operator Permit #02/2016 issued by Director General of Civil Aviation (DGCA)
3. Copy of Letter of Acceptance dated 15th June, 2016 issued by Directorate of Civil Aviation, Govt. of Rajasthan.
4. Copy of Bill of Entry number 4352394 dated 11th December, 2017.
5. Copy of the email dated is 30th January, 2018 from NSCB Aviation Pvt Ltd.
6. Speed Post acknowledgment #EM805215518IN dated 14th September, 2021



भारत सरकार

GOVERNMENT OF INDIA

सीमा सुल्क आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIRPORT & AIR CARGO COMPLEX)

सीमा सुल्क सदन, 15/1, स्ट्रैंड रोड, कोलकाता – 700001,

CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA 700001

टेलीफोन नंबर: 91-33-2243 5372 FAX: 91-33-2210 5102

PHONE: 91-33-2243 5372 FAX: 91-33-2210 5102

F.No. GEN/ADT/IA/158/2021-Accts-O/o Pr Commr-Cus-AP/ACC-Kolkata

Date: 16.06.2022

To,

M/s Supreme Transport Organization Pvt. Ltd.,

5-B 34, Akshay Mittal Industries,

Estate, M. V. Road, Andheri East,

Mumbai, Maharashtra 400 059

Subject: Intimation of 1st Personal Hearing in respect of Show Cause Notice u/s 28(4) of Customs Act 1962 dated 27.08.2021-reg.

With reference to the subject Show Cause Notice u/s 28(4), please be informed that the Deputy Commissioner of Customs (Airport & Air Cargo Complex) had fixed the date of the 1st Personal Hearing in the matter on **21.06.2022** at his chamber, 2nd floor, Air Cargo Complex, Kolkata -52. Therefore, you are directed to be present in the above mentioned venue **between 15:00hrs and 16:00hrs.**

You may appear before the Adjudicating Authority on the scheduled date and time, either in person or through your authorized representative, along with all relevant documents in support of your claim and submissions made, if any, failing which the case will be decided ex-parte on the basis of available records without any further reference to you.

(Sukhendu Gupta)

Appraiser

Air Cargo Complex, NSCBI Airport, Kolkata





विमान प्रचालक परमिट
AIR OPERATOR PERMIT
गैर-अनुसूचित /Non-SCHEDULED

भारत सरकार Government of India	भारत India	डीजीसीए कांप्लेक्स सफदरजंग हवाई अड्डे के सामने नई दिल्ली – 110003 DGCA Complex, Opp. Safdarjung Airport, New Delhi, India – 110003
	महानिदेशक नागर विमानन Director General of Civil Aviation	संपर्क के प्रचालनात्मक बिन्दु Operational Points Of Contact
ए.ओ.पी. #: AOP #: 02/2016 समाप्ति की तारीखः Expiry Date: 05.05.2018	प्रचालक का नाम :सुप्रीम ट्रांसपोर्ट आर्गेनाइजेशन प्राइवेट लिमिटेड OPERATOR NAME: Supreme Transport Organisation Pvt. Ltd. व्यवसायिक नाम : सुप्रीम एविएशन Doing Business as: Supreme Aviation प्रचालन का पता : Operator address: 5B 34. Akshay Mittal Industrial Estate, M.V. Road, Andheri East, Mumbai-400 059. दूरभाष : Telephone: 22-42383940 फैक्स: Fax: 22-42383945 ईमेल : email. mumbai@supremetransport.org	दूरभाष : Tele: 22-42383940 फैक्स: Fax: 22-42383945

यह प्रमाण पत्र प्रमाणित करता है कि मेर्सस सुप्रीम ट्रांसपोर्ट आर्गेनाइजेशन प्राइवेट लिमिटेड प्रचालन मैनुअल और वायुयान नियमावली 1937 के नियम 134 A के अनुसार, संलग्न प्रचालन विनिर्देशनों में परिभाषित किए अनुसार परिषिष्ट में सूचीबद्ध विमानों का प्रयोग करते हुए वणिज्यिक विमान प्रचालन करने के लिए प्राधिकृत किया जाता है।

This certificate certifies that M/s Supreme Transport Organisation Pvt. Ltd.
is authorized to perform commercial air operations, as defined in the attached operations specifications, in accordance with the operations manual and Rule 134A of the Aircraft Rules 1937, using aircraft listed in Appendix I.

जारी करने की तारीख: Date of issue:06.05.2016	 नाम और हस्ताक्षर: (जे. एस. रावत) Name and Signature: (J.S. Rawat) पदनाम : संयुक्त महानिदेशक नागर विमानन Title: Joint Director General of Civil Aviation	
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निदेशालय नागरिक विमानन
राजस्थान सरकार
स्टेट वीआईपी हेंगर,
सांगानेर एयरपोर्ट
जयपुर-302011, राजस्थान



Directorate of Civil Aviation
Government of Rajasthan
State VIP Hangar,
Sanganer Airport,
Jaipur-302011, Rajasthan

Ref.No.F.1 (61) DCA/Part/2015-16/ 4165

Dated: 15-06-2016

M/s Supreme Transport Organization Pvt. Ltd.
5B34, Akshay Mittal Industrial Estate,
MV Road, Andheri East,
Mumbai-400 059.

Attn: Mr. Ammeet K. Agarwal, President & CEO.

Sub: Letter of Acceptance : Intra-state Non-Scheduled Flight Operations in the State of Rajasthan

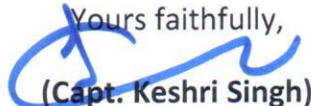
Ref: Bid No.F.1 (61) DCA/Part/2015-16/3606 dated 31.03.2016

Dear Sir,

We are pleased to inform you that the Government of Rajasthan has decided to award the job of Intra-state Non-Scheduled Flight Operations in the State of Rajasthan to your organization as your organization has been declared as L-1 bidder in the bid under reference.

You are requested to convey your acceptance by signing the duplicate copy of this 'Letter of Acceptance' within a stipulated period of 15 days and forward the same along with requisite Commitment security amounting to Rs.25.00 lacs in the form of Bank Guarantee in favour of Director, Directorate of Civil Aviation, Jaipur valid for a period of 66 months from the date of issue.

Thanking you,

Yours faithfully,

(Capt. Keshri Singh)
Director

Accepted

(Ammet K. Agarwal)

From: Prasant Behera [mailto:prasant.behera@nscbaviation.com]
Sent: Tuesday, January 30, 2018 1:34 PM
To: Akash Agarwaal
Subject: Bill of entry and debit note

Dear Akash ji,

As per our telephone conversation, I have attached the copy of bill of entry and the debit note for the same.

While releasing spares from custom, though there were no custom duty bcos it was under high sea sale, but we had paid IGST amount on your behalf and on your IEC code.

Kindly look into the matter.

Thanks and regards

PRASANT KUMAR BEHERA
DIRECTOR CUM ACCOUNTABLE MANAGER

34 Scout Para, Ganga Nagar | Kolkata | 700132
prasant.behera@nscbaviation.com
Mobile: +91 9830241782,
Website www.nscbaviation.com

<Dial 18002666868> <Wear Masks, **भारतीय डाक**>

EM805215518IN IVR:6977805215518

SP CHAKALA MIDC S.O <400093>

Counter No:2, 14/09/2021, 12:37

To:NAVEEN RANA, AIR CARGO COMPLEX

PIN:700052, Kolkata Airport SO

From:SUPREME TRA, 5B 34 AKSHYA MIT

Wt:30gms

Amt:41.30(Cash)Tax:6.30

<Track on www.indiapost.gov.in>

<Dial 18002666868> <Wear Masks, Stay Safe>

भारतीय डाक



India Post





भारतसरकार

GOVERNMENT OF INDIA

प्रधानसीमाशुल्कआयुक्तकाकार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

(हवाईअड्डेऔरएयरकार्गोकॉम्प्लेक्स) एनइससीबीआईएयरपोर्ट, कोलकाता- ७०००५२

(AIRPORT & AIR CARGO COMPLEX) NSCBI AIRPORT, KOLKATA: 700 052

Date: 27/08/2021

Show Cause-cum-Demand Notice under Section 28(4) of the Customs Act, 1962.

Subject: Short levy/non-levy of duty due to wrongful availment of exemption under Notification Nos. 050/2017-Cus dated 30.06.2017 for the importation of Aircraft Parts-regarding;

This has reference to Bills of Entry given in the below table:

Table- 'A'

UT Bond Regr. Sl. No	UT Bond No.	Goods	BE No.	Notfn. No.	Assessable Value	Bond Value	Duty Exempted
282/17-18	2001326854	Aeroplane Parts	4352394 dtd. 12.11.17	050/201 7	407335	10591	10591

1. During analysis of above Bill of Entry, the Audit has pointed out that conditions no. 27 and/or 80/81 of 50/2017 was not complied and this resulted in short levy of duty.

The relevant conditions of the aforesaid notifications are as below:

- i. Goods were imported for servicing, repair or maintenance or aircraft imported or procured by Aero Club of India, or
- ii. Goods were imported for servicing, repair or maintenance or aircraft, which are used for flying , training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services,
- iii. The importer furnished an undertaking to the DC/AC of customs, at the time of importation that

- a. *The imported goods shall be used for the specified purposes only, and*
 - b. *He shall pay, on demand, in the event of his failure to use the imported goods for the specified purposes, an amount equal to the duty payable on the said goods but for the exemption under this notification.*
2. During scrutiny of available documents, Audit has noticed that documents evidencing approval of the firm by the competent authority of the Ministry of Civil Aviation as required under condition nos. 27 or 80/81 of 50/2017 were not furnished. Accordingly, the eligibility of the exemption of aforesaid Notifications could not be verified. This resulted in short levy of duty to the tune of Rs. 10,591/-.
3. In view of the foregoing, M/s Supreme Transport Organization Pvt. Ltd. [IEC No. 0314063978] is hereby called upon to show cause to the **Deputy Commissioner of Customs (Import Group)**, Air Cargo Complex, NSCBI Airport, Kolkata- 700 052 within fifteen (15) days from the date of the receipt of this Show Cause cum Demand Notice, in respect of the subject Bills of Entry, as to why:
- a. provisions under **Section 28(4)** of the Customs Act, 1962 should not be invoked for willful mis-statement, suppression of fact and mis-declaration.
 - b. Customs duty of **Rs. 10,591/-** short-levied / non-levied in respect of goods imported against the Bill of Entry No. 4352394 dated 11.12.2017 (Table-'A').
 - c. Interest, as applicable, on the above-mentioned amount of **Rs. 10,591/-** should not be realized under provisions of **Section 28AA** of Customs Act, 1962;
 - d. penalty under provisions of **Section 114A** of the Customs Act, 1962, should not be imposed on the importer for mis-statement, suppression the facts, willful availment of lower rate of duty.
 - e. penalty under provisions of **Section 114AA** of the Customs Act, 1962, should not be imposed on the importer for knowingly and intentionally making, signing, declaration and document which are incorrect in material particular, as discussed above.
4. The noticee is further called upon to produce at the time of showing cause all the evidences, documentary or otherwise upon which they intend to rely in support of their defense and to indicate in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no cause is shown against the action proposed to be taken within 15 (fifteen) days from the date of the receipt of this notice, or they do not appear before the adjudicating authority for personal hearing, the case will be decided on the basis of evidence on record.
5. This notice is issued without prejudice to any other action for proceedings, which may be initiated against the Noticee under the Customs Act, 1962 or

any other law for the time being in force in the Union of India. The department reserves its right to amend, modify or supplement this notice at any time on the basis of further evidence prior to the adjudication of the case.

Naveen Rana
Deputy Commissioner
DC/AC-IV-O/o Pr Commissioner-Customs-Air Port & ACC-Kolkata
Air Cargo Complex
NSCBI Airport, Kolkata.

To,
M/s Supreme Transport Organization Pvt. Ltd.,
5-B 34, Akshay Mittal Industries,
Estate, M. V. Road, Andheri East,
Mumbai, Maharashtra 400 059.