



Certificate No. 51/CADUP/Non-RCS/C-2/2019

Lucknow: Date: 27.03.19

State Incentives Eligibility Certificate

For "No Tax on Aviation Turbine Fuel (Duty paid)/ Aviation Turbine Fuel (Bonded)" under the Uttar Pradesh Value Added Tax Act, 2008.

1. Whereas, the Government of Uttar Pradesh has issued the *Civil Aviation Promotion Policy of Uttar Pradesh 2017*, vide Notification No. 1421/56-2017 dated September 21, 2017, as amended from time to time.
2. Whereas, the Government of Uttar Pradesh through its *Sansthaगत Vilt, Kar Evam Nibandhan Anubhag-2* has issued Notification No. KA.NI.-2-1413/IX-9(114)/12-U.P.Act-5-2008-Order-(47)-2017 dated September 27, 2017, wherein it is mentioned that on the certificate of eligibility issued by Director, Civil Aviation Department, the incentives mentioned therein will be provided to the Airlines.
3. The below mentioned airline operator has submitted a proposal vide letter dated 15.03.2019 to avail incentives for the proposed flight as given below, under the Civil Aviation Promotion Policy of Uttar Pradesh, 2017.
4. The eligibility of the airline operator has been examined and this certificate is being issued as approval for incentive of "No Tax on Aviation Turbine Fuel (Duty paid)/ Aviation Turbine Fuel (Bonded)" for the flights with details as given below:-

Name of Airline	SpiceJet Limited,	Airport	GORAKHPUR
Flight No.	SG- 415	Category (Non-RCS)	Non-RCS
Origin	GORAKHPUR (GOP)	Destination	MUMBAI (BOM)
Valid for	01 year	Validity Period	From 31.03.2019 To 30.03.2020

5. On production of this certificate, it should be verified from the Civil Aviation Directorate's website, and once proved authentic, the Oil Companies/Vendors shall not collect the VAT on ATF at GORAKHPUR airport, purchased by the aircraft operating the above-mentioned flight for the validity period as indicated above.
6. This certificate is being issued based on the information submitted by the airline operator and in exercise of the powers of the State Government regarding VAT on ATF. This certificate can be withdrawn or modified at any time during the validity period, if the Acts, Rules or Policies governing VAT on ATF undergo any change. OR the airline operator discontinues operation of the flight for any reason OR the airline operator becomes ineligible for the incentives as per the Civil Aviation Promotion Policy of Uttar Pradesh as amended from time to time OR for any other reason in the larger interest of the state.


27.03.19

Surya Pal Gangwar
(Director)
(Surya Pal Gangwar)
Director,
Civil Aviation U.P.
Lucknow Airport, Lucknow



Certificate No. 52/CADUP/Non-RCS/C-2/2019

Lucknow: Date: 27.03.19

State Incentives Eligibility Certificate

For "Reimbursement of amount equivalent to S-GST paid to Government of Uttar Pradesh on sale of air tickets" under the Uttar Pradesh Goods and Services Tax Act, 2017 read with section 21 of the Uttar Pradesh General Clauses Act, 1904.

1. Whereas, the Government of Uttar Pradesh has issued the *Civil Aviation Promotion Policy of Uttar Pradesh 2017*, vide Notification No. 1421/56-2017 dated September 21, 2017, as amended from time to time.
2. Whereas, Government of Uttar Pradesh under Civil Aviation Promotion Policy has provisioned for "Reimbursement of amount equivalent to S-GST paid to Government of Uttar Pradesh on sale of air tickets" under para 7.1.2.
3. The below mentioned airline operator has submitted a proposal vide letter dated 15.03.2019 to avail incentives for the proposed flight as given below, under the Civil Aviation Promotion Policy of Uttar Pradesh 2017.
4. The eligibility of the airline operator has been examined and this certificate is being issued as approval for incentive of "Reimbursement of amount equivalent to S-GST paid to Government of Uttar Pradesh on sale of air tickets" for the flights with details as given below:-

Name of Airline	SpiceJet Limited.		
Flight No.	SG- 415	Category (Non-RCS)	Non-RCS
Origin	GORAKHPUR (GOP)	Destination	MUMBAI (BOM)
Valid for	01 year	Validity Period	From 31.03.2019 To 30.03.2020

5. On production of this certificate, it should be verified from the Civil Aviation Directorate's website, and once proved authentic, the Airline Company will be eligible for taking Reimbursement of amount equivalent to S-GST paid to Government of Uttar Pradesh on sale of air tickets for operating above-mentioned flight for the validity period as indicated above.
6. Reimbursement of amount equivalent to S-GST will be done after verification of S-GST amount deposited in treasury by Tax Assessment Officer.
7. This certificate is being issued based on the information submitted by the airline operator and in exercise of the powers of the State Government regarding S-GST on sale of air tickets. This certificate can be withdrawn or modified at any time during the validity period, if the Acts, Rules or Policies governing S-GST on sale of air tickets undergo any change. OR the airline operator discontinues operation of the flight for any reason OR the airline operator becomes ineligible for the incentives as per the Civil Aviation Promotion Policy of Uttar Pradesh as amended from time to time OR for any other reason in the larger interest of the state.


27.03.19
Surya Pal Gangwar
(Director)
(Surya Pal Gangwar)
Director,
Civil Aviation U.P.
Lucknow Airport, Lucknow