



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
केंद्रीय उत्पाद शुल्क और सीमा शुल्क बोर्ड

Office of the Commissioner of CGST and Central Excise, Chennai Outer

आयुक्त का कार्यालय केन्द्रीय माल & सेवा कर और केंद्रीय उत्पाद शुल्क

चेन्नई बाहरी

Newry Towers, No.2054, I-Block, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600040.

C.NO.IV/16/01/2017-CGST &C.Ex

Dated: 07.07.2017

TRADE NOTICE NO. 03/2017

Sub: Issues related to furnishing of Bond/ Letter of Undertaking for Exports- Reg.

In response to the various representations filed by exporters under the present GST Law with regard to furnishing of Bond / Letter of Undertaking for the Exports, CBEC vide Circular No. 2/2/2017-GST dated 04.07.2017 have clarified with the instructions in the above said Circular. The Contents of the above said circular ^{4/18} communicated as below.

“Various communications have been received from the field formations and exporters on the issue of difficulties being faced while supplying the goods or services for export without payment of integrated tax and filing the FORM GST RFD -11 on the common portal (www.gst.gov.in), because of which exports are being held up.

2. Whereas, as per rule 96A of the Central Goods and Services Tax Rules, 2017, any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking. This bond or Letter of Undertaking is required to be furnished in FORM GST RFD-11 on the common portal. Further, Circular No. 26/2017-Customs dated 1st July, 2017 has clarified that the procedure as prescribed under rule 96A of the said rules requires to be followed for the export of goods from 1st July, 2017.

3. Another issue being raised by various stakeholders is that the Bond/Letter of Undertaking is required to be given through the proper officer which is to be furnished to the jurisdictional Commissioner as per sub-rule (1) of rule 96A of the said rules. Taking cognizance of the fact that a large number of such Bonds/Letter of Undertakings would be required to be filed by the registered exporters who would

understood that the furnishing of such bonds/undertakings before the jurisdictional Commissioner may cause hardship to the exporters.

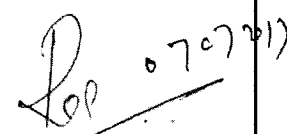
4. Thus, in exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, 2017, it is hereby stated that the acceptance of the Bond/Letter of Undertaking required to be furnished by the exporter under rule 96A of the said rules shall be done by the jurisdictional Deputy/Assistant Commissioner.

5. Further, in exercise of the powers conferred by section 168 of the said Act, for the purpose of uniformity in the implementation of the said Act, the Bond/Letter of Undertaking required to be furnished under rule 96A of the said rules may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the format specified in FORM RFD-11 till the module for furnishing of FORM RFD-11 is available on the common portal. The exporters may download the FORM GST RFD-11 from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

6. The above specified provisions shall be applicable to all applications which have been filed on or after 1st July, 2017. It is requested that suitable trade notices may be issued to publicize the contents of this circular."

2. It is requested to the Trade Bodies that the contents of the above circular may please be brought to the ^{notice of the} constituent members of the Trade.

3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of this office.


G. RAVINDRANATH
COMMISSIONER
GST & C. Ex.
Chennai Outer Commissionerate

To,

- 1). As Per Mailing List (Trade & Department).
- 2). Computer Section for uploading in Official Website.

Copy Submitted to:

- 1). The Principal Chief Commissioner of CGST & C.Ex. , Chennai -34