



केन्द्रीय कर के प्राधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
हैदराबाद केन्द्रीय कर आयुक्तालय :: जी . एस . टी . भवन एलबीस्टेडियमरोड :: बशीरबाग
HYDERABAD CENTRAL TAX COMMISSIONERATE :: GST BHAVAN :
L.B.STADIUM ROAD : BASHEERBAGH
हैदराबाद
HYDERABAD- 500 004

C.No:IV/16/41/2017-CT(Tech)

Date: 06.07.2017

TRADE NOTICE NO. 3/2017-GST

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

Kind attention is invited to the Central Board of Excise and Customs (CBEC) Circular No. 2/2/2017-GST, dated 04.07.2017 clarifying the procedure in regard to 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).

2. As clarified by CBEC, 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 (LUT). This bond or LUT is required to be furnished in Form GST RFD-11 on the common portal. Circular No. 26/2017- Customs dated 01.07.2017 has also clarified that the procedure as prescribed under Rule 96A of the said Rules is required to be followed for the export of goods from 01.07.2017.

3. Further, a large number of such Bonds/LUTs would be required to be filed by the registered exporters who may be located at a distance from the office of the jurisdictional Commissioner, which may cause hardship to these exporters. Accordingly, in exercise of the powers conferred by Section 5 (3) of the CGST Act, 2017, the CBEC has delegated the power of acceptance of the Bond/LUT required to be furnished by the exporter under Rule 96A of the said Rules to the jurisdictional Deputy/Assistant Commissioner.

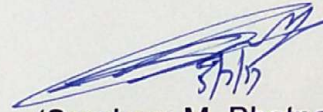
4. Furthermore, in exercise of the powers conferred by Section 168 of the said Act, the Bond/LUT required to be furnished under Rule 96A of the said Rules may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the format

specified in Form GST RFD-11 till the module for furnishing of Form GST RFD-11 is available on the common portal. The exporters may download the Form GST RFD-11 from the website of the CBEC (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

5. The above specified provisions shall be applicable to all applications which have been filed on or after 01.07. 2017.

6. This Trade Notice is being issued in accordance with CBEC Circular No. 2/2/2017-GST dated 04.07.2017 and Circular No. 26/2017- Customs dated 01.07.2017 which may be referred to.

7. All the members of the Regional Advisory Committee and Trade Associations, Chambers of Commerce in the State of Telangana are requested to circulate this Trade Notice among their constituent members for information.



(Sandeep M. Bhatnagar)

संदीप एम. भटनागर

Principal Commissioner

प्रधान आयुक्त

Copy submitted to :

The Chief Commissioner of Customs, Central Tax, Central Excise & Service Tax,
Hyderabad Zone.

Copy to:

1. The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad- 500 004.
2. The Assistant/Deputy Commissioner of Central Tax, Charminar / Abids / Banjara Hills/ Mehdipatnam / Himayatnagar / Falaknuma / Begum Bazar / Ameepet Divisions.
3. Superintendent (Computers) for uploading on Official website
4. As per Distribution list.