



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग,
केन्द्रीय माल एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
प्रधान आयुक्त नागपुर-1 का कार्यालय, जी.एस.टी भवन
तेलंगखेडी रोड, सिविल लाईन्स, पो.बॉ.सं. 81, नागपुर-440001.



ट्रेड नोटिस नं. : 02/2017/NGP-I

दिनांक : 24/07/2017

विषय : Issue related to furnishing of Bond/Letter of Undertaking for exports without payment of integrated tax - reg.

Attention to all officers of this commissionerate is invited to Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, New Delhi's Circular No. 2/2017-GST dated 04.07.2017 and 4/4/2017-GST dated 07.07.2017 issued by the Commissioner (GST) on "Issue related to furnishing of Bond/Letter of Undertaking for Exports without payment of integrated tax".

Various communications have been received by the Board from the field formations and exporters on the issue of difficulties being faced while supplying the goods and services for export without payment of integrated tax and filling 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 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, Board's 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 to the Board 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 no. of such Bonds/Letter of Undertakings would be required to be filed by the registered exporters who would be located at a distance from the office of the jurisdictional Commissioner, it is 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 the sub-section (3) of Section 5 of the CGST Act, 2017, it is hereby stated by the Board 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 having physical jurisdiction over the principal place of business.

5. Attention is further invited to circular No. 26/2017- Customs dated 1st July 2017, vide which it has been clarified that the existing practice of sealing the container with a bottle seal under Central Excise supervision or otherwise would continue till 1st September 2017. Such sealing shall be done under the supervision of the customs official of division having physical jurisdiction over the place of business where the sealing is being done. A copy of the sealing report would be forwarded to the Deputy/Assistant Commissioner having jurisdiction over the principal place of business.

6. 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.cbcc.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

7. The above specified provisions shall be applicable to all applications which have been filed on or after 1st July, 2017.

8. The same is brought to the notice of all officers of Customs and Central Excise for implementation and necessary compliance with immediate effect.

Authority:

Cbec, New Delhi Circular no. 2/2/2017-GST dt. 04.07.2017 & 4/4/2017 dt.07.07.2017.

फा.सं. IV(16)30-05/GST CEII/NGP-I/2017

संलग्न : यथोपरी

28/7/17
(डॉ. एल. धन्देम)
आयुक्त

नागपुर, दि. /07/2017

प्रतिलिपि :-

- मुख्य आयुक्त, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, नागपुर ।
- आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, नागपुर ।
- सहायक आयुक्त (संगणक), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क मुख्यालय, नागपुर- I.
यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें ।
- उप/सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, प्रभाग-
हिंगणा/भंडारा/सिटी/चन्द्रपुर, नागपुर- I.
- अधीक्षक, रेंज - I / II / III / IV / V, प्रभाग- सिटी, नागपुर- I.
- अधीक्षक, रेंज - बुटीबोरी- I / बुटीबोरी- II / हिंगणा / उमरेड / वर्धा, प्रभाग-हिंगणा, नागपुर- I.
- अधीक्षक, रेंज - तुमसर / साकोली / भंडारा / गोंदिया / देवरी, प्रभाग- भंडारा, नागपुर- I.
- अधीक्षक, रेंज - I / II / III / IV / V प्रभाग- नागपुर- I.
- अधीक्षक, रेंज - चंद्रपुर / वरोरा / मूल / बल्लारपुर / गडचिरोली, प्रभाग- चंद्रपुर, नागपुर- I.
- सभी व्यापार संगठन ।
- सभी वाणिज्य संगठन ।
- रक्षा मिसिल ।

भवदीय,

28/7/17

(डॉ. डी.के.बिसेन)

सह आयुक्त (तकनीकी)

संलग्नक