

परिपत्र सं०- 1718022 दिनांक 28-07-2017

प० सं० / 414 / एडी०कमि० (जी०एस०टी०-अनुभाग) / वाणिज्य कर मुख्यालय।
कार्यालय कमिश्नर, वाणिज्य कर, उ०प्र०
(एडी०कमि०-जी०एस०टी०-अनुभाग)
लखनऊ :: दिनांक :: 28 :: जुलाई, 2017

समस्त जोनल एडीशनल कमिश्नर,
एडीशनल कमिश्नर ग्रेड-2, (वि०अनु०शा०)
ज्वाइन्ट कमिश्नर (कार्यपालक)
ज्वाइन्ट कमिश्नर (वि०अनु०शा०)
वाणिज्य कर, उत्तर प्रदेश।

विषय: निर्यात के संबंध में नियम 96(ए) द्वारा प्राविधानित Bond अथवा Letter of Undertaking दाखिल किये जाने के संबंध में।

आई०जी०एस०टी० एक्ट के प्राविधानों के अंतर्गत किसी पंजीकृत व्यक्ति द्वारा Zero Rated Supply की स्थिति में निम्न दो विकल्पों के आधार पर रिफण्ड माँगा जा सकता है—

1. उसके द्वारा माल अथवा सेवाओं अथवा दोनों की आपूर्ति Bond या Letter of Undertaking प्रस्तुत कर बिना आई०जी०एस०टी० के भुगतान के की जा सकती है एवं अप्रयुक्त आई०टी०सी० का रिफण्ड लिया जा सकता है।
2. उसके द्वारा माल अथवा सेवाओं अथवा दोनों की आपूर्ति आई०जी०एस०टी० का भुगतान कर की जा सकती है और उ०प्र० माल एवं सेवाकर अधिनियम की धारा-54 के प्राविधानों के अंतर्गत रिफण्ड लिया जा सकता है।

उत्तर प्रदेश माल एवं सेवाकर नियमवाली के नियम 96(ए) के अनुसार निर्धारित Bond या Letter of Undertaking फार्म GST RFD-011 में दाखिल किया जाना है तथा इस संबंध में केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड द्वारा परिपत्र संख्या 4/4/2017-GST दिनांक 7 जुलाई 2017 जारी किया गया है जिसका प्रस्तर-7 निम्नवत् है—

"It is further stated that the Bond/LUT shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of business of the exporter. The exporter is at liberty to furnish the bond/LUT before Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented. However, if in a State, the Commissioner of State Tax so directs, by general instruction, to exporter, the Bond/LUT in all cases be accepted by Central Tax officer till such time the said administrative mechanism is implemented Central Tax officers are directed to take every step to facilitate the exporters".

केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड द्वारा विज्ञप्ति संख्या 16/2017 दिनांक 7 जुलाई, 2017 द्वारा यह विज्ञापित किया गया है कि किन निर्यातकों द्वारा बॉन्ड के स्थान पर Letter of Under Taking (LUT) प्रस्तुत किया जायेगा। अतः उक्त विज्ञप्ति एवं परिपत्र की प्रति इस पत्र के साथ संलग्न करते हुए निर्देशित किया जाता है कि

निर्यातकों द्वारा निर्धारित प्रारूप में प्रस्तुत Bond/Latter of Undertaking वाणिज्यकर विभाग के क्षेत्राधिकार प्राप्त असिस्टेण्ट कमिश्नर राज्यकर/वाणिज्यकर तथा डिप्टी कमिश्नर राज्यकर /वाणिज्यकर द्वारा तब तक प्राप्त किये जाएंगे जब तक कि किसी भी करदाता के राज्यकर अथवा केन्द्रीय कर अधिकारी के मध्य विभाजन की प्रशासनिक व्यवस्था सुनिश्चित नहीं हो जाती। उपरोक्त निर्देशों से अधीनस्थ अधिकारियों को अवगत कराते हुए कडाई से अनुपालन कराना सुनिश्चित करें तथा प्राविधानों से निर्यातकों एवं विभिन्न निर्यातक संगठनों को भी अपने स्तर से अवगत कराना सुनिश्चित करें।

संलग्नक:- उपरोक्तानुसार।

28/07/17

(मुकेश कुमार मेश्राम)
कमिश्नर, वाणिज्य कर
उत्तर प्रदेश, लखनऊ।

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SECTION 3, SUBSECTION (i)]**

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 16/2017 – Central Tax

New Delhi, the 7th July, 2017

G.S.R... ()E.- In exercise of the powers conferred by sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

i. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond:-

- (a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020; or
- (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,

and he has not been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

ii. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

[F. No. 349/74/2017 – GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

**F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
(GST Policy Wing)**

New Delhi, the 7th July, 2017

To,

**The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners/
Commissioners of Central Tax (All)**

Madam/Sir,

**Subject: Issues related to Bond/Letter of Undertaking for exports without payment
of integrated tax – Reg.**

Various communications have been received from the field formations and exporters that difficulties are being faced in complying with the procedure prescribed for making exports of goods and services without payment of integrated tax with respect to furnishing of bonds/Letter of Undertaking. Therefore, in exercise of powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, these issues are being clarified hereunder.

2. As per rule 96A of the Central Goods and Services Tax Rules, 2017 (The CGST Rules), any registered person exporting goods or services without payment of integrated tax is required to furnish a bond or a Letter of Undertaking (LUT) in FORM GST RFD-11.

3. Attention is invited to notification No. 16/2017-Central Tax dated 01-07-2017 vide which the category of exporters who are eligible to export under LUT has been specified along with the conditions and safeguards. All exporters, not covered by the said notification, would submit bond. The procedure for submission and acceptance of bond has already been prescribed vide circular No. 2/2/2017-GST dated 4th July, 2017. The bond shall be furnished on non-judicial stamp paper of the value as applicable in the State in which bond is being furnished.

4. A clarification has been sought as to whether bond to be furnished for exports is a running bond (with debit / credit facility) or a one-time bond (separate bond for each consignment / export). It is observed consignment wise bond would be a significant compliance burden on the exporters. It is directed that the exporters shall furnish a running bond, in case he is required to furnish a bond, in FORM GST RFD -11. The bond would cover the amount of tax involved in the export based on estimated tax liability as assessed by the exporter himself. The exporter shall ensure that the outstanding tax liability on exports is within the bond amount. In case the bond amount is insufficient to cover the tax liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability.

5. FORM RFD -11 under rule 96A of the CGST Rules requires furnishing a bank guarantee with bond. Field formations have requested for clarity on the amount of bank guarantee as a security for the bond. In this regard it is directed that the jurisdictional Commissioner may decide about the amount of bank guarantee depending upon the track record of the exporter. If Commissioner is satisfied with the track record of an exporter then furnishing of bond without bank guarantee would suffice. In any case the bank guarantee should normally not exceed 15% of the bond amount.

6. As regards LUT; it is clarified that it shall be valid for twelve months. If the exporter fails to comply with the conditions of the LUT he may be asked to furnish a bond. Exports may be allowed under existing LUTs/Bonds till 31st July 2017. Exporters shall submit the LUTs/bond in the revised format latest by 31st July, 2017.

7. It is further stated that the Bond/LUT shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of business of the exporter. The exporter is at liberty to furnish the bond/LUT before Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayer to respective authority is implemented. However, if in a State, the Commissioner of State Tax so directs, by general instruction, to exporter, the Bond/LUT in all cases be accepted by Central tax officer till such time the said administrative mechanism is implemented. Central Tax officers are directed to take every step to facilitate the exporters.

8. 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 01st September, 2017. Such sealing shall be done under the supervision of the officer 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.

9. These instructions shall apply to exports on or after 1st July, 2017. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

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(Upender Gupta)
Commissioner (GST)