



सीमाशुल्क आयुक्त (निर्यात)

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**

नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110037

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पत्रांक संख्या: VIII/12/ACE/Tech/GST/18/2017-18

दिनांक 12/07/2017

**PUBLIC NOTICE NO. 05 /2017-18**

**Sub: Issue related to Bond/Letter of Undertaking for exports without payment of integrated tax-reg**

Kind attention of the members of Trade/Importers/Exporters is invited to the Circular No. 04/4/2017-GST dated 07.07.2017 regarding issues related to Bond/Letter of Undertaking for exports without payment of integrated tax. Various communications have been received in Board office 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 have been clarified by Board 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

