



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS

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व्यापार सुविधा TRADE FACILITY NO. 07/2017

विषय : निर्यात के लिए बॉण्ड/शपथ पत्र प्रस्तुत करने से संबंधित मामलों पर बोर्ड का परिपत्र सं. 2/2/2017-जीएसटी दिनांक 04.07.2017

Subject: Board Circular No.2/2/2017 -GST dated 04.07.2017 on issues related to furnishing of Bond/Letter of Undertaking for Exports - Reg

सभी निर्यातकों, आयातकों, सीमाशुल्क ब्रोकरों, स्टीमर एजेंटों और सभी अन्य पणधारियों का ध्यान केंद्रीय उत्पाद शुल्क एवं सीमाशुल्क बोर्ड (सीबीईसी) के परिपत्र सं. 2/2/2017-जीएसटी दिनांक 4 जुलाई, 2017 (प्रति संलग्न) की ओर आकर्षित किया जाता है, जिसमें निर्यात के लिए बॉण्ड/शपथ पत्र प्रस्तुत करने संबंधी समस्याओं का समाधान दिया गया है।

Kind attention of exporters, importers, Customs Brokers, Steamer Agents and all other stakeholders is drawn to the Central Board of Excise & Customs (CBEC) Circular No. 2/2/2017-GST dated 4th July 2017 (copy enclosed), which addresses the issues related to furnishing of Bond/Letter of Undertaking for Exports.

2. कोमन पोर्टल (www.gst.gov.in) पर फार्म जीएसटी आरएफडी-11 में निर्यात के लिए बॉण्ड/शपथ पत्र प्रस्तुत करते समय सामने आने वाली विभिन्न मुश्किलों को ध्यान में रखते हुए, इस परिपत्र में यह प्रावधान किया गया है कि इसे क्षेत्राधिकार वाले उप/सहायक आयुक्त को मैन्युअल रूप से निर्धारित प्रोफार्मा, जिसे केंद्रीय उत्पाद शुल्क एवं सीमाशुल्क बोर्ड की वेबसाइट (www.cbec.gov.in) से डाउनलोड किया जा सकता है, में प्रस्तुत किया जा सकता है।

In view of the various difficulties being faced while furnishing the bond/letter of undertaking for Exports in FORM GST RFD-11 on the common portal (www.gst.gov.in), the circular has provided that the same may be furnished manually to the Jurisdictional Deputy/Assistant Commissioner in the prescribed

format which may be downloaded from the website of Central Board of Excise and Customs (www.cbec.gov.in).

इसके अलावा, निर्यातकों को बॉण्ड/शपथ पत्र, क्षेत्राधिकार वाले आयुक्त के समक्ष प्रस्तुत करने में आने वाली मुश्किलों को ध्यान में रखते हुए इस परिपत्र में यह प्रावधान किया गया है कि वे इसे क्षेत्राधिकार वाले उप/सहायक आयुक्त के समक्ष प्रस्तुत कर सकते हैं।

Further, taking into consideration the hardship faced by the exporters in furnishing the Bond/Letter of undertaking before the jurisdictional Commissioner, the circular has provided the provision of furnishing the same before the jurisdictional Deputy/Assistant Commissioner.

3. ऊपर नियत किए गए प्रावधान दिनांक 01 जुलाई, 2017 या इसके बाद दायर किए गए सभी आवेदनों पर लागू होंगे।

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

4. बोर्ड द्वारा अधिसूचित उपर्युक्त परिवर्तनों के परिणामस्वरूप, सभी पणधारियों से अपेक्षित है कि वे इसकी जानकारी लें और इसका अनुपालन करें।

Consequent to the above mentioned changes notified by the Board, all the stakeholders are required to take cognisance and comply with the same.

Sd/-

(पुल्लेला नागेश्वर राव Pullela Nageswara Rao)

सीमाशुल्क प्रधान आयुक्त Principal Commissioner of Customs

संलग्न **Encl: As above**

जारी **Issued to: All concerned, as per mailing list.**

//अनुप्रमाणित / ATTESTED//

Sd/-

//बैजू डानियल BALJU DANIEL//

मूल्यांकक (टैरिफ यूनिट) APPRAISER (TARIFF UNIT)

F.No.C1/03/2016 TU. Cus.

दिनांक Dated: 07.07.2017

प्रतिलिपि प्रेषित **Copy to :**

1. The Chief Commissioner's Office
2. Commissioner's file/Addl Commissioners/ All D.Cs & A.Cs/ Development Commissioner (CSEZ)/ All Appraisers/ All Sections / Guard File & As per mailing list. **All concerned officers are directed to note and comply with the instructions/changes.**

**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, Dated the 4th July, 2017

To,

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

Madam/Sir,

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

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 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 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.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sd/-
(Upender Gupta)
Commissioner (GST)