



**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER**

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**TRADE NOTICE NO. 06/PCCO/MUMBAI /2017**

Sub: Issues related to furnishing Bond/Letter of Undertaking for Export-reg.

Attention of the Trade including Exporters Manufacturers, Traders, Service Providers, Suppliers, Dealers, General Trade & Industry coming under the jurisdiction of the Office of the Principal Chief Commissioner of CGST & CX, Mumbai Zone and all other stakeholders is invited to the contents of the Circular No. 2/2/2017-GST dated 4/07/2017 issued from F.No.349/82/2017-GST by the C.B.E.C. on the above issues, as under :-

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](http://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](http://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.

2) All the concerned Trade Associations and Chambers of Commerce and Industry are requested to bring the contents of this Trade Notice to the notice of their members and constituents, for necessary guidance.

3) Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the undersigned.

4) This issues with the approval of the Chief Commissioner, CGST & CX, Mumbai Zone.

Sd/-

(S. C. GANGER)  
Additional Commissioner  
PCCO, CGST & CX, Mumbai Zone

F.No: IV/16-Tech-82/PCCO/Mumbai/2017

Mumbai, the 7<sup>th</sup> July, 2017

Copy to:-

- 1) Trade Associations.
- 2) Principal Commissioner/Commissioner of CGST & CX, Mumbai South, Mumbai East, Mumbai West, Mumbai Central, Thane, Thane Rural, Bhiwandi, Palghar, Navi Mumbai, Belapur & Raigarh.
- 3) The Superintendent of Computer Cell for uploading in website.