



OFFICE OF THE COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE  
CENTRAL REVENUE BUILDINGS, B.B.KULAM, MADURAI - 625 002

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**C.No.IV/16/03/2017 - Tech**

**Dated: .07.2017**

**TRADE NOTICE No.06/2017- CENTRAL TAX**

Sub: Instructions regarding export procedure, issues related to Bond/LUT for exports and Import of goods at concessional rate of duty - Reg.

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The instructions regarding export procedure and issues relating to Bond/LUT for exports and Import of goods at concessional rate of duty, communicated vide letter C.No.IV/16/11/2017 - CCO (T-III) (V.II) dated: 06/07/2017 of Principal Chief Commissioner of GST & Central Excise, Chennai on the above subject is circulated for information, guidance and necessary action.

**(V. PANDIRAJA)**  
**JOINT COMMISSIONER**

To: **As per Mailing List I & II**

Attention is invited to Central Board of Excise & Customs [CBEC] Circular No. 26/2017 - Customs dated 01.07.2017, wherein existing procedure for export of good have been reviewed consequent to implementation of GST and revised procedures for export of goods and sealing of containerized cargo have been issued. Further, Board has issued Circular No. 2/2/2017 - GST dated 04.07.2017 on issues related to furnishing of Bond/ Letter of Undertaking for Exports.

2. As per rule 96A of the Central Goods and Services Tax Rules, 2017 any registered person availing the option to supply goods and services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in prescribed FORM RFD-11 in the common portal to the Commissioner. In terms of Sub-section (3) of Section (5) of the CGST Act, 2017 the Board has specified the jurisdictional Deputy/Assistant Commissioner as delegated authority for acceptance of the Bond /Letter of Undertaking required to be furnished by the exporter under rule 96A of the said rules. Accordingly, the Bond or Letter of Undertaking may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the said format, till the