

OFFICE OF THE COMMISSIONER
OF CGST AND CENTRAL EXCISE
CENTRAL REVENUE BUILDINGS
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C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 11 /2017(GST)	Dated: 22/08/2017
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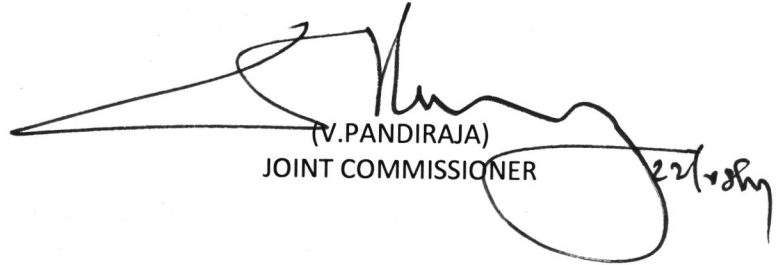
Sub: GST - Issues related to Bond / Letter of Undertaking for exports without payment of integrated tax - Circular No.4/4/2017-GST dated 07.07.2017 – communication of -Reg.

Central Board of Excise & Customs [CBEC]'s Circular No.4/4/2017-GST dated 07.07.2017, wherein clarifications have been issued by Board regarding issues related to Bond / Letter of Undertaking for exports without payment of integrated tax is communicated as annexure to this Trade notice for necessary guidance:

2. Notification No.16/2017-Central Tax dated 07.07.2017 has specified the category of exporters who are eligible to export under LUT subject to specified conditions and safeguards. In Circular No.4/4/2017-GST dated 07.07.2017, Board has clarified on issues related to submission of Bond, furnishing of Bank Guarantee for Bond, validity of LUT and acceptance of Bond/LUT by jurisdictional Central Tax Authority or State Tax Authority. Board has further clarified that sealing of container under Central Excise supervision shall be done by the officer having physical jurisdiction over the place of business where the sealing is done.

3. This trade notice is issued to sensitise the trade and field formations about the clarification pertaining to Bond / LUT and sealing of containers. For complete details, the respective circular may please be referred in www.cbec.gov.in.

4 The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


(V.PANDIRAJA)
JOINT COMMISSIONER

To:
As per mailing list I & II