

(i) किसी वित्तीय वर्ष में, केन्द्रीय माल और सेवा कर नियम, 2017 के नियम 96क के उपनियम (1) में निर्दिष्ट परिवचन पत्र, दो प्रतियों में, प्ररूप जीएसटी आरएफडी-11 के उपाबंध में दिया जाएगा और इसे सक्रिय भागीदार, प्रबंध निदेशक या कंपनी सचिव या स्वत्वधारी द्वारा या ऐसे सक्रिय भागीदार, ऐसी कंपनी के निदेशक बोर्ड या रजिस्ट्रीकृत व्यक्ति के शीर्षनामे पर के स्वत्वधारी द्वारा प्राधिकृत व्यक्ति द्वारा निष्पादित किया जाएगा।

[फा. सं. 349/74/2017-जीएसटी]

डॉ. श्रीपार्वती एस.एल., अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

NOTIFICATION

New Delhi, the 7th July, 2017

No. 16/2017—Central Tax

G.S.R. 848(E).—In exercise of the powers conferred by sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

i. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond:-

(a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020; or

(b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,

and he has not been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

ii. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

[F. No. 349/74/2017 – GST]

Dr. SREEPARVATHY S. L., Under Secy.

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