

**GOVERNMENT OF ANDHRA PRADESH**  
**COMMERCIAL TAXES DEPARTMENT**

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O/o The Chief Commissioner of State Tax  
Eedupugallu

**CCTs Ref. in CCW/74/2015, Dated: 21-07-2017**

**GST Circular No.01/2017**

Sub:- Andhra Pradesh Goods & Services Tax Act, 2017 - Issue related to Bond / Letter of Undertaking for exports without payment of integrated tax – Issuing Certain Circular Instructions – Regarding.

Ref:-  
1. Notification NO.16/2017 – Central Tax dated.07-07-2017  
2. Circular No.2/2/2017 – GST dated.04-07-2017  
3. Circular No.4/4/2017 GST dated.07-07-2017

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Various communications have been received from the Officers and exporters on the issue of difficulties faced while supplying goods or services for export without payment of integrated tax and filing the FORM GST RFD-11. Therefore, in exercise of powers conferred under section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 for the purpose of uniformity in the implementation of the Act, following directions are issued.

As per rule 96A of the Andhra Pradesh 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.

The Central Board of Excise and Customs has issued Notification No.16/2017-Central Tax under sub-rule (5) of rule 96A to notify eligible registered person for submission of letter of undertaking in place of a Bond.

The FORM GST RFD-11 will be required to be submitted on the common portal but the functionality has not been made operational yet. Therefore, 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 GST RFD-11 till the module for furnishing of FORM GST RFD-11 is made available on the common portal. This has been also clarified vide Circular No.2/2/2017-GST issued by the GST policy wing of Central Board of Excise and Customs.

Further, Circular number 4/4/2017-GST dated 7<sup>th</sup> July, 2017 has been also issued by the GST policy wing of Central Board of Excise and Customs, wherein the procedure to accept the Bond/LUT has been provided. The Bond/LUT shall be accepted by the Deputy / Assistant Commissioner having jurisdiction over the principal place of business of the exporter. The exporter is at liberty to furnish the Bond/ LUT before Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of tax payers to respective authority is implemented.

Thus, it is directed that the jurisdictional Deputy / Assistant Commissioner of State Tax having jurisdiction over the principal place of business of the exporter shall accept the FORM GST RFD-11 along with bond / Letter of Undertaking.

FORM GST RFD-11 under rule 96A of the Andhra Pradesh Goods and Services Tax Rules, 2017 requires furnishing a bank guarantee with bond. In this regard it is directed that the jurisdictional Joint Commissioner may decide about the amount of bank guarantee depending upon the track record of the exporter. In any case the bank guarantee should normally not exceed 15% of the bond amount.

It is further directed that proper record of all such FORM GST RFD-11 along with bond / Letter of Undertaking shall be maintained at the office level. Format of bounded register to be maintained in this regard and acknowledgement to be issued are enclosed to maintain uniformity. All Joint Commissioners shall ensure compliance of these directions and make aware the business community in this regard.

Sd/- J.Syamala Rao  
**Chief Commissioner of State Tax**

**To**

**All The Joint Commissioners in the State**

**GOVERNMENT OF ANDHRA PRADESH  
COMMERCIAL TAXES DEPARTMENT**

**Format of Acknowledgement letter to be issued**

**F.No.**.....

To

M/s. ....

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GSTIN.....

**Subject:** Acceptance of Bond / LUT for export.

It is to inform you that Bond /Letter of Undertaking submitted by you has been accepted by this Office on ..... for supply of Goods / Services for export without payment of Integrated Tax under Rule 96A of Andhra Pradesh Goods and Services Tax Rules, 2017.

The aforesaid Bond / Letter of Undertaking is valid for 12 months i.e., upto date ..... The same has been entered at serial number ..... in the registered maintained in the Circle.

You are further directed to submit the details of Goods exported and supporting documents of export in this regard within the time limit prescribed in sub-rule (1) of rule 96A of the Andhra Pradesh Goods and Services Tax Rules, 2017.

**Signature of the Designated Authority**

**Accepting the Bond / LUT with seal**

