

Government of Andhra Pradesh
Commercial Taxes Department

Proceedings of the Chief Commissioner of State Tax, Andhra Pradesh
Present: Sri. J. Syamala Rao, I.A.S.

CCTs Ref.in CCW/GST/74/2015 Dt.04.10.2017

Order:

In exercise of the powers conferred by section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017, and section 20 of the Integrated Goods and Services Tax Act, 2017, sub-rule (5) of rule 96A of the Andhra Pradesh Goods and Services Tax Rules, 2017, and in supersession of notification in CCTs Ref. in CCW/74/2015, Dated:21-07-2017 - GST Circular No. 01, except as respects things done or omitted to be done before such supersession, the Chief Commissioner of State Tax hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;
- (ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, 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 Andhra Pradesh 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 authorized by such working partner or Board of Directors of such company or proprietor;

(iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of the Andhra Pradesh Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.

2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

Chief Commissioner of State Tax