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OFFICIAL GOVERNMENT OF GOA GAZETTE



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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

CCT/26-2/2017-18/13/3048

Read: (1) Notification No. 16/2017- Central Tax, dated 7th July, 2017, issued under the Central Goods and Services Tax Act, 2017, and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 848(E), dated 7th July, 2017.

(2) Notification No. 37/2017-Central Tax, dated 4th October, 2017, issued under the Central Goods and Services Tax Act, 2017, and published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R 1218(E), dated 4th October, 2017.

In exercise of the powers conferred by section 54 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), and sub-rule (5) of rule 96A of the Goa Goods and Services Tax Rules, 2017, the 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 Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) or the Integrated Goods and Services Tax Act, 2017 (Central Act 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 Goa 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;

(iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Goa 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.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 11th October, 2017.

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