



GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab.

To,

1. All Deputy Commissioners of State Taxes,
In-charge of Divisions.
2. All Assistant Commissioners of State Taxes,
In-charge of Districts.

Memo No. PA/ETC/2018/03

Dated. 19-01-2018

Subject: Issues related to furnishing of Bond/ Letter of Undertaking for Exports.

1. Whereas, as per rule 96A of the Punjab 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** on the common portal. The procedure as prescribed under rule 96A of the said rules requires to be followed for the export of goods from 1st July, 2017.
2. In exercise of the powers conferred by sub-section (3) of section 5 of the Punjab Goods and Services Tax Act, 2017, it is hereby stated that the acceptance of the Bond/Letter of Undertaking required to be furnished by the exporter under rule 96A of the said rules shall be done by the jurisdictional Deputy/Assistant Commissioner.
3. Further, in exercise of the powers conferred by section 168 of the said Act, for the purpose of uniformity in the implementation of the said Act, 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 RFD-11** till the module for furnishing of **FORM RFD-11** is available on the common portal.

The exporters may download the **FORM GST RFD-11** from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

4. The above specified provisions shall be applicable to all applications which have been filed on or after 1st July, 2017. It is requested that suitable trade notices may be issued to publicize the contents of this circular.



VIVEK PRATAP SINGH,
Commissioner of State Tax, Punjab