



## दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

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### THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by The Ministry of Commerce & Industry, Deptt. of Commerce, Government of India)  
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5<sup>th</sup> July 2017

To,  
All Members of Plexconcil /COA Members

Dear Sir,

Ref. : F.No. 349/82/2017-GST

Ministry of Finance, Department of Revenue has issued Circular No. 2/2/2017- GST dated 04.07.2017 regarding 'Issues related to furnishing of Bond/ Letter of Undertaking for Exports-Reg.'

On 1<sup>st</sup> July, 2017 this department has issued Circular no. 26/2017

(<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ26-2017cs.pdf>) regarding procedure under rule 96A of the said rules required to be followed for the export of goods from 01<sup>st</sup> July, 2017.

Whereas registered exporters are facing difficulty while supplying the goods or services for export without payment of integrated tax and filing the FORM GST RFD -11 on the common portal ([www.gst.gov.in](http://www.gst.gov.in)), because of which exports are being held up. Taking cognizance of the fact that exporter who located at a distance from the office of the jurisdictional Commissioner, it is understood that the furnishing of such bonds/undertaking before the jurisdictional Commissioner may cause hardship to the exporters.

Therefore in this Circular No. 2/2/2017-GST, it is clarified that 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](http://www.cbec.gov.in)) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner. This provision will be applicable to all applications which have been filed on or after 1<sup>st</sup> July, 2017.

Members can download the circular from the link given below;

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-2-gst.pdf>

Members are requested to take note of the same.

Best regards,  
Bharti Parave  
Sr Executive