

GOVERNMENT OF NAGALAND  
OFFICE OF THE COMMISSIONER OF STATE TAXES  
NAGALAND: DIMAPUR

Dated Dimapur, the 15<sup>th</sup> September, 2017

**CIRCULAR-01/2/2017-GST**  
***Ref-CBIC Circular No.2/2/2017-GST dated 04-07-2017***

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

Various communications have been received from the field formations and exporters on the issue of difficulties being faced 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.

2. Whereas, as per rule 96A of the Nagaland 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. Further, Circular No. 26/2017- Customs dated 1<sup>st</sup> July, 2017 has clarified that the procedure as prescribed under rule 96A of the said rules requires to be followed for the export of goods from 1<sup>st</sup> July, 2017.

3. Another issue being raised by various stakeholders is that the Bond/Letter of Undertaking is required to be given through the proper officer which is to be furnished to the jurisdictional Commissioner as per sub-rule (1) of rule 96A of the said rules. Taking cognizance of the fact that a large number of such Bonds/Letter of Undertakings would be required to be filed by the registered exporters who would be located at a distance from the office of the jurisdictional Commissioner, it is understood that the furnishing of such bonds/undertakings before the jurisdictional Commissioner may cause hardship to the exporters.

4. Thus, in exercise of the powers conferred by sub-section (3) of section 5 of the NGST 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.



5. 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](http://www.cbec.gov.in)) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

6. The above specified provisions shall be applicable to all applications which have been filed on or after 1<sup>st</sup> July, 2017.

7. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and Rules.

8. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Commissioner at an early date.

Sd/-

**(Y. MHATHUNG MURRY)**

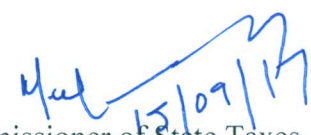
Commissioner of State Taxes

Nagaland: Dimapur

Dated Dimapur, the 15<sup>th</sup> September, 2017

NO.CT/LEG/CR-GST/36/17 / 62  
Copy to:-

1. The Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch) for information.
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State Taxes, Nagaland for information and necessary action.
4. Programme Officer for uploading it in the Official Website for information to all concerned.
5. Guard file.

  
Commissioner of State Taxes  
Nagaland: Dimapur