



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMIL NADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

**GST TRADE NOTICE NO.007/2017**

**Date: 11.07.2017**

Sub: GST – Issues related to Bond / Letter of Undertaking for exports without payment of integrated tax – Circular No.4/4/2017-GST dated 07.07.2017 – Reg.

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Attention is invited to Central Board of Excise & Customs [CBEC] Circular No.4/4/2017-GST dated 07.07.2017, wherein clarifications have been issued by Board regarding issues related to Bond / Letter of Undertaking for exports without payment of integrated tax.

2. Notification No.16/2017-Central Tax dated 07.07.2017 has specified the category of exporters who are eligible to export under LUT subject to specified conditions and safeguards. In Circular No.4/4/2017-GST dated 07.07.2017, Board has clarified on issues related to submission of Bond, furnishing of Bank Guarantee for Bond, validity of LUT and acceptance of Bond/LUT by jurisdictional Central Tax Authority or State Tax Authority. Board has further clarified that sealing of container under Central Excise supervision shall be done by the officer having physical jurisdiction over the place of business where the sealing is done.

3. This trade notice is issued to sensitise the trade and field formations about the clarification pertaining to Bond / LUT and sealing of containers. For complete details, the respective circular may please be referred in [www.cbec.gov.in](http://www.cbec.gov.in).

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

5. The jurisdictional Commissioners are requested to inform all the taxpayers, field formations and Seva Kendra / Taxpayers Service Centres functioning under their respective jurisdiction accordingly. Further, Commissioners may issue suitable instructions to the field formations to ensure strict adherence so that no hardship is caused to the exporters.

[Issued from C.No:IV/16/11/2017-CCO(Tech III)Vol.II]



**[C.P. RAO]**

**PRINCIPAL CHIEF COMMISSIONER**

To

1. The Principal Commissioner/Commissioner of GST & Central Excise, Chennai North, Chennai South, Chennai Outer, Coimbatore, Salem, Madurai, Tiruchirapalli, Puducherry.
2. Zonal RAC Members.
3. The ADG, DGTS, Chennai Zone.