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|  |  | <p>भारत सरकार वित्त मंत्रालय, राजस्व विभाग कार्यालय आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन २९, भरतपुरी प्रशासनिक क्षेत्र, उज्जैन (मप्र)-४५६०१०</p> |
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फा० संख्या : (Gen)19-01/Cex/TradeNotice/17-18

उज्जैन, दिनांक 10.10.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैन से जारी पत्र संख्यां **Trade Notice No. 23/2017 dated 10.10.2017** की प्रति आयुक्तालय, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, मुख्यालय उज्जैन ।
- 3 आयुक्त, (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर / सयुक्त आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन ।
- 5 सभी उप आयुक्त / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 6 सभी प्रभागीय उप / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन-I/II, रतलाम, पीथमपुर-I/II/III, खंडवा, पीथमपुर (सीमाशुल्क) ।
- 7 उप / सहायक आयुक्त (सीमाशुल्क) आई०सी०डी० रतलाम, पीथमपुर, खंडा ।
- 8 सभी मुख्यालय
अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) एवं प्रभागीय अधीक्षक (निवारक), केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
- 9 सभी अधीक्षक सीमाशुल्क, आई०सी०डी० रतलाम, पीथमपुर, खंडा ।
- 10 सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
- 11 समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
- 12 The Chairman, All India Manufacturers Organization, रतलाम, उज्जैन, पीथमपुर, खंडवा ।
- 13 गार्ड / मास्टर फाईल ।
- 14 नोटिस बोर्ड

अधीक्षक (तकनीकी)
सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क,
मुख्यालय उज्जैन

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|  |  | <p>भारत सरकार / Government of India वित्त मंत्रालय, राजस्व विभाग / Ministry of Finance, Department of Revenue कार्यालय आयुक्त / Office of the Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, Central Goods Service Tax and Central Excise (CGST & CX) २९ भारतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri उज्जैन (मप्र)-४५६०१०/ Ujjain (MP)-456010.</p> |
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F.No. 1 (Gen)19-01/CEX/Trade Notice/2017-18/

Ujjain, Date. 10.10.2017

Public notice No. 23/2017-18

Ujjain dated 10.10.2017

Subject- Extension of facility of LUT to all exporters -regarding

Copy of Notification No. 37/2017 Central Tax dated 04.10.2017 from file F.No. 349/74/2017-
GST (Pt) Vol-II is communicated herewith

2. Trade Notice No. 5/2017 dated 18.07.2017 issued by this office is now partially modified to
that extend.

3. The contents of the Trade Notice may be brought to the knowledge of all constituent members
of Trade Associations/Chamber of Commerce.

Neerav Kumar Mallick
 10.10.17
 (Neerav Kumar Mallick)
 Commissioner

To,

As per mailing list.

Copy of Notification No. 37/2017 - Central Tax New Delhi, the 4 th October, 2017 issued from
file F.No. 349/74/2017- GST(Pt.) Vol-II

G.S.R....(E).- In exercise of the powers conferred by section 54 of the Central Goods and
Services Tax Act, 2017, and section 20 of the Integrated Goods and Services Tax Act, 2017, sub-
rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, and in supersession of
notification No. 16/2017- Central Tax, dated the 7 th July, 2017, published in the Gazette of
India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 848 (E), dated the 7
th July, 2017 except as respects things done or omitted to be done before such supersession, the
Central Board of Excise and Customs 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 Central Goods and Services Tax Act, 2017 (12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (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 Central 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 Central 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.

[F. No. 349/74/2017-GST (Pt.) Vol.-II]

(Rohan)
Under Secretary to the Government of India