

Government of India

Ministry of Finance

(Department of Revenue)

[Central Board of Excise and Customs]

Notification No. 37 /2017 – Central Tax

New Delhi, the 4th October, 2017

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 7th 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 7th 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clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.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