

NO.F.1-11(8)-TAX/2015 /1225-50  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 13<sup>th</sup> February, 2018.

Circular No.01/2018 - GST (State)

**Subject: The Tripura State Goods and Services Tax Act, 2017 - Instructions related to furnishing of Bond / Letter of Undertaking (LUT) for exports without payment of Integrated Tax.**

**Reference: (a)** Notification No.37/2017-Central Tax, dated 04.10.2017 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (CBEC);

**(b)** Circular No. 8/8/2017-GST, dated 04.10.2017 issued by the Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (CBEC), GST Policy Wing.

The Tripura State Goods & Services Tax Act, 2017, the Central Goods & Services Tax Act, 2017 and the Integrated Goods & Services Tax Act, 2017 have come into force from 1<sup>st</sup> July, 2017.

2. Section 16(3) of the Integrated Goods & Services Tax Act, 2017 provides that a registered person making 'Zero Rated' supply shall be eligible to claim refund under either of the following options:-

**(a)** he may supply goods or services or both under Bond or Letter of Undertaking (herein after referred to as LUT), subject to such condition, safeguards and procedure as may be prescribed, without payment of integrated tax and claim of refund of unutilised input tax credit; or

**(b)** he may supply goods or services or both, subject to such condition, safeguards and procedure as may be prescribed, on payment of integrated tax and claim of refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods & Services Tax Act, 2017 and the rules made thereunder.

3. In accordance with the provisions of rule 96A of the Tripura State Goods and Services Tax Rules, 2017 a registered person availing of the option of supplying goods or services for export without payment of integrated tax is

required to furnish, prior to export, a Bond or a Letter of Undertaking (LUT) in Form GST RFD-11 to the jurisdictional Commissioner binding himself to pay the tax due along with interest in terms of sub-section (1) of section 50 within a period of –

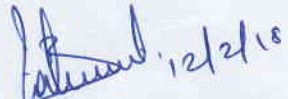
- (a) Fifteen (15) days after the expiry of three months from the date of issue of Invoice for export, if the goods are not exported out of India; or
- (b) Fifteen (15) days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of Invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.

4. The Central Board of Excise and Customs (CBEC), Department of Revenue, Ministry of Finance, Government of India vide Notification No.37/2017-Central Tax under section 54 of the Central Goods and Services Tax Act, 2017, under section 20 of the Integrated Goods and Services Tax Act, 2017 & under sub-rule (5) of rule 96A of the said Rules has specified the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking (LUT) in place of a Bond. The Board has also issued Circular No. 8/8/2017 clarifying on issues related to furnishing of Bond / Letter of Undertaking (LUT) for exports.

5. Therefore, in exercise of powers conferred under section 168 of the Tripura State Goods & Services Tax Act, 2017 for the purpose of uniformity in the implementation of the Act the following instructions are issued:

- (i) The Form GST RFD-11 may be furnished under rule 96A of the Tripura State Goods and Services Tax Rules, 2017 manually to the jurisdictional Superintendent of State Tax, till the module for furnishing of Form GST RFD-11 is made available on the common portal, by a registered person availing of the option of supplying goods or services for export without payment of Integrated Tax, prior to export, alongwith a Bond or a Letter Of Undertaking (LUT).
- (ii) The jurisdictional Superintendent of State Tax having jurisdiction over the principal place of business of the exporter shall accept the Form GST RFD-11 alongwith Bond/Letter of Undertaking (LUT). The Bond shall be accompanied by a bank guarantee of 15% of the Bond amount.
- (iii) Proper record of all such Form GST RFD-11 alongwith Bond/Letter of Undertaking (LUT) shall be maintained at the office level of the jurisdictional Superintendent of State Tax.


(iv) The jurisdictional Superintendents of State Tax shall follow the conditions and safeguards specified vide Notification No.37/2017-Central Tax, dated 04.10.2017 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (CBEC) and clarification issued vide Circular No. 8/8/2017, dated 04.10.2017 by the Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (CBEC), GST Policy Wing.

  
(Dr. B. Kaur, IAS)

Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The Principal Secretary, Finance, Government of Tripura for favour of kind information.
2. The Addl. Commissioner of Taxes, Government of Tripura for information.
3. The Assistant Commissioner of State Tax, Government of Tripura for information.
4. The Superintendent of State Tax, Charge-I / II / III / IV / V / VI / VII / VIII, Agartala / Dharmanagar / Kailasahar / Ambassa / Teliamura / Bishalgarh / Udaipur / Belonia for information and necessary action.
5. The Superintendent of State Tax, Churaibari Enforcement Wing / Ambassa Enforcement Wing / Agartala Enforcement Wing / Udaipur Enforcement Wing / Headquarters for information.
6. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in)
7. The Inspector of Taxes (All) \_\_\_\_\_
8. Guard File.

  
(Dr. B. Kaur, IAS)

Chief Commissioner of State Tax  
Government of Tripura