

The Chhattisgarh Goods & Services Tax Rules, 2017

¹[Rule 96A: ⁴[Export] of goods or services under bond or Letter of Undertaking

- (1) 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 in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of-
 - (a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or
 - (b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange ⁵[or in Indian rupees, wherever permitted by the Reserve Bank of India].
- (2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.
- (3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.
- (4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.
- (5) The ²[State Government], by way of ³notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.
- (6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.]

1 Inserted vide Notification No. 15/2017 - State Tax dt 19/07/2017; w.e.f. 01/07/2017

2 Substituted "Board" vide Notification. No. 17/2017- State Tax dt 31/07/2017; w.e.f. 01/07/2017.

3 Notified vide Notification No. 16/2017-State Tax dt 07/07/2017.

4 Substituted vide Notification No. 03/2019-Central Tax dated 29/01/2019 before it was read as "**Refund of integrated tax paid on export**".

5 Inserted vide Notification No. 03/2019-Central Tax dated 29/01/2019.