



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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**E Serve No. 111 of 2017
2017**

October 05,

Circular No.EPS/41/2017-18

To: Members of the Council

**Sub: Clarification on issues related to furnishing of Bond/Letter
of Undertaking for exports**

Dear Member,

As you are aware, exports are treated as "Zero Rated Supplies" and can be effected against on LUT or Bond.

CBEC has issued Circular No. 8/8/2017-GST dated 4th October, 2017 to clarify the issues related to LUT & Bond - Copy enclosed ([click here](#)).

We would request you to please go through the above circular & do the needful.

For any further clarification please get in touch with **Shri A. Ravi Kumar, Joint Director**, TEXPROCIL.

Regards,

Dr Siddhartha Rajagopal
Executive Director

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