



**OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE,
CHENNAI OUTER COMMISSIONERATE**

माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर
NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040
न्यूरी टावर्स, सं. 2054 - I : II एवेन्यू : अण्णा नगर : चेन्नै 600 040

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सी सी. सं./C.No.IV/16/89/2018- Tech

दिनांक/Dated: 10 .04.2018

GST TRADE NOTICE NO. 01/2018

Subject: Clarification on issues related to furnishing of Bond/Letter of Undertaking for Exports - Reg.

** ** *

Attention of the Trade is invited to the Circular No. 40/14/2018- GST dated 06.04.2018 issued by the Central Board of Indirect Taxes and Customs on the above subject, which is reproduced hereunder.

2. Various communications have been received from the field formations and exporters that the LUTs being submitted online in FORM GST RFD-11 on the common portal are not visible to the jurisdictional officers of Central Board of Indirect Taxes and Customs and of a few States. Therefore, a need was felt for a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11.

3. Accordingly, in partial modification of Circular No. 8/8/2017-GST dated 4th October, 2017, sub-paras (c), (d) and (e) of para 2 of the said Circular are hereby replaced by the following:

- "c) *Form for LUT: The registered person (exporters) shall fill and submit FORM GST RFD-11 on the common portal. An LUT shall be deemed to be accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online.*
- d) *Documents for LUT: No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.*
- e) *Acceptance of LUT/bond: An LUT shall be deemed to have been accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. If it is discovered that an exporter whose LUT has been so accepted, was ineligible to furnish an LUT in place of bond as per Notification No. 37/2017-Central Tax, then the exporter's LUT will be liable for rejection. In case of rejection, the LUT shall be deemed to have been rejected ab initio."*

4. The Circular No. 8/8/2017-GST and Notification No. 37/2017-Central Tax both dated 04.10.2017 have already been communicated vide this office GST Trade Notice No. 19/2017 dated 09.10.2017.

5. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the Taxpayers falling under their respective jurisdiction.

6. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

To

- (i) As per Mailing List (Trade & Department)
(ii) The Superintendent, Computer Section, Chennai North Commissionerate for uploading in Official website.


(G.RAVINDRANATH)
COMMISSIONER

Copy submitted to:

- (i) The Principal Chief Commissioner of GST & Central Excise, Chennai-34