



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
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ISO 15700
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TRADE NOTICE NO. 10/2018
Date 12.04.2018

Sub:- Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports – Reg.

Attention of the Trade & Industry is invited to the Circulars No. 40/14/2018-GST dated 06.04.2018 issued by Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017. Various communications have been received from the field formations and exporters by the Board 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 by the Board for a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11.

2. 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."

3. The contents of this Trade Notice may be brought to the notice of all concerned.


(बि हरेराम B.HARERAM) 12/4/2018

प्रधान आयुक्त Principal Commissioner

{Issued from file C.No.V/30/05/2018- GST Cell}

To

The Trade (as per the Distribution List)

Copy to:

1. The Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.