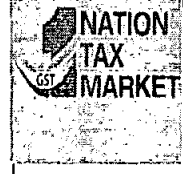




Government of India
Ministry of Finance, Revenue Department
Office of the Principal Commissioner GST, GST Bhavan
P.O. Box No. 81, Telanghedi Road, Civil Lines, Nagpur-
440001



TRADE NOTICE NO. 02/2018/NGP-II

Dated 13.04.2018

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

उपरोक्त विषय पर आयुक्त(GST), भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केंद्रीय बोर्ड, नई दिल्ली द्वारा जारी किया गया परिपत्र क्र. 40/14/2018 जो पत्र क्र 49/82/2017-GST, दिनांक 06.04.2018 के अंतर्गत जारी किया गया है उसकी प्रतिलिपी सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनों/कार्यालयों से अनुरोध है कि वे परिपत्र की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

संलग्न: यथोपरी।

(Signature)
आशीष चन्दन

(आयुक्त)

F. No. IV(16)30-01/2017/Tech/NGP-II/Pl.II

354

नागपुर, 13.04.2018

प्रतिलिपी :

25

1. आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, आयुक्त नागपुर।
2. सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, नागपुर -II।
प्रभाग-सीमा शुल्क/सिटी/कलमेश्वर/अमरावती/अकोला।
3. सहायक आयुक्त, विधी/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क - नागपुर..II.
4. सहायक आयुक्त (संगणक), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क। यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
5. सभी व्यापार संगठन।
6. सभी वाणिज्य संगठन।
7. क्षेत्रीय सलाहकार समिती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
8. लोक शिकायत निवारण समिती के सभी सदस्य।

275
प्राप्त
25/4/2018

(Signature) 16/04/2018
सहायक आयुक्त (तकनीकी)
नागपुर-II

Circular No. 40/14/2018-GST

F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
(GST Policy Wing)

New Delhi, April 6, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners/
Commissioners of Central Tax (All) / The Principal Director Generals / Director Generals
(All)

Madam/Sir,

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

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**.

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. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)