

		<p align="center">OFFICE OF THE COMMISSIONER CGST & CENTRAL EXCISE <u>MANIK BAGH PALACE, POST BAG NO.10, INDORE – 452 001 (M.P.)</u> PhoneNo.+91731-2762222,2360590, Fax No.+91731-2470898,2471474, 2446358,2446274,2479874 <u>Email-technicalcex@gmail.com</u></p>
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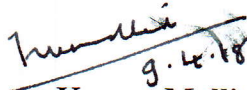
TRADE NOTICE NO.04/2018-19

Dated: 09.04.2018

Copy of Circular No.40/14/2018-GST dated 06.04.2018 issued under F.No.349/82/2017-GST of Commissioner (GST), Central Board of Excise and Customs, GST Policy Wing, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C.No.I(Gen)30-01/18-19/GST/T)


9.4.18
(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

Copy of Circular No.40/14/2018-GST dated 06.04.2018 issued under F.No.349/82/2017-GST of Commissioner (GST), Central Board of Excise and Customs, GST Policy Wing, New Delhi
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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."

(Upender Gupta)
Commissioner (GST)