



भारत सरकार
GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICES TAX COMMISSIONERATE: NOIDA
C-56/42, RENU TOWER, SECTOR-62, NOIDA

C.No.V(30)Tech/Trade Notice/N-I/07/2016/Pt./ | 2477 (S/L)
10/04/18

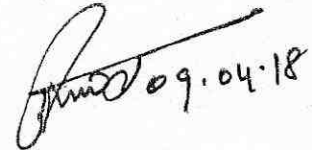
Dated:- .04.2018

TRADE NOTICE NO. 15/TECH/CGST-NOIDA/2018
DATED: .04.2018

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

Please find enclosed herewith a Circular No. 40/14/2018-GST dated 06.04.2018 issued under F. No. 349/82/2017-GST by the Government of India, Ministry of Finance, Department of Revenue, GST Policy Wing, Central Board of Excise and Customs, for information, guidance and necessary action on the above subject.

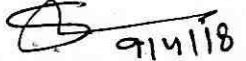
2. All the Trade Associations / Chambers of Commerce, Member of Regional Advisory Committee (SSI Sector, Organized and Central Excise Sector) and field formations are requested to bring the contents of this Trade Notice to the knowledge of their constituent members and all concerned.
Encl: As above.


09.04.18

(MANMOHAN SINGH)
COMMISSIONER
CGST COMMISSIONERATE: NOIDA

Copy for information to:-

1. The Chief Commissioner, CGST, Meerut Zone, Meerut.
2. The Principal Commissioner / Commissioner, CGST Meerut / Noida Customs / Ghaziabad / Dehradun / GautamBudh Nagar / Audit, Meerut / Audit-Noida.
3. P.A. to the Chief Commissioner / Additional Commissioner, CGST, Meerut Zone, Meerut.
4. The Joint Commissioner (P&V), CGST, Commissionerate Noida.
5. The Joint Commissioner (A.E.), CGST, Commissionerate Noida.
6. The Joint Commissioner in charge of Division-I / II / III / IV / V /VI/ Hapur of CGST, Commissionerate Noida.
7. The Deputy / Assistant Commissioner, GST Division-I / II / III / IV / V /VI/ Hapur, of CGST, Commissionerate Noida. All field formations are directed to bring the contents of this Trade Notice to knowledge of all assesses falling in their respective jurisdiction.
8. All Members of PGC (As per mailing list).
9. All R.A.C. Members / All Help Centre Members (As per mailing list).
10. P.A. to the Commissioner, CGST, Commissionerate Noida.
11. The Superintendent (Systems), CGST, Commissionerate Noida for uploading in CGST Noida Website.
12. Notice Board / Guard File.


SUPERINTENDENT (TECH)
CGST : NOIDA

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)