

<b>From</b>	Karvy Data Management Services Ltd.
<b>Date</b>	April 07, 2018
<b>Subject</b>	Clarification on issues related to furnishing LUT for exports
<b>Category</b>	Circular
<b>Reference</b>	Circular No. 40/14/2018-GST dated April 6, 2018
<b>Series</b>	Karvy/GST/64

Exporters across India were facing difficulty in obtaining acceptance of the Letter of Undertaking (LUT) filed online on the common portal in Form GST RFD-11. Even the field formations had also communicated that the applications made online in Form GST RFD-11 were not visible to the jurisdictional officers of Central Board of Indirect Taxes and Customs and of a few States.

To resolve the above issue and bring uniformity to the process related to the furnishing of LUT for exports, a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11 has been issued by CBIC vide Circular No. 40/14/2018-GST dated 6<sup>th</sup> April 2018.

- **Partial modification to the Circular No. 8/8/2017-GST dated 4<sup>th</sup> October 2017 has been done vide Circular No. 40/14/2018-GST dated 6<sup>th</sup> April 2018 as mentioned below:**

Sl. No.	Particular	Description of the modification
1	Form for LUT	<ul style="list-style-type: none"> <li>• The registered person (exporters) shall fill and submit FORM GST RFD-11 on the common portal.</li> <li>• An LUT shall be <b>deemed to be accepted</b> as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online.</li> </ul>
2	Documents for LUT	<ul style="list-style-type: none"> <li>• No document needs to be physically submitted to the jurisdictional office for acceptance of LUT</li> </ul>
3	Acceptance of LUT / Bond	<ul style="list-style-type: none"> <li>• 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.</li> <li>• If it is discovered that an exporter who's 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.</li> <li>• In case of rejection, the LUT shall be deemed to have been rejected ab initio.</li> </ul>

Circular No. 40/14/2018-GST dated April 6, 2018 can be viewed by clicking on this link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-40-cgst.pdf>

For viewing the latest GST knowledge sharing documents by KARVY, click on this link: <https://www.karvygst.com/gst-knowledge>

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Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

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