



Government of Goa
Department of Commercial Taxes
Vikrikar Bhavan,
Panaji – Goa – 403001

Ph: 0832-2229430

email: comm-ctax.goa@nic.in

CCT/ 26-4/2017-2018/ 376

Dated: 27 April, 2018

CIRCULAR
(No. 07 / 2018-19 - GST)

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

The LUTs being submitted online in **FORM GST RFD-11** on the common portal are not visible to the jurisdictional officers of States and Central Board of Indirect Taxes and Customs. 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. CCT/26-2/2017-18/13/3048 dt. 11.10.2017 published in the Official Gazette, Series I No. 28, Extraordinary, dt. 11.10.2017, 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. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the undersigned.



(Dipak M. Bandekar)

Commissioner of State Tax

Note: Similar Circular is issued under the Central Goods and Services Tax Act, 2017 by GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vice Circular No. 40/14/2018 – GST dated 06/04/2018.