

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORTS)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400001**

F.No-S/6/773/18-19 UBC (X)

Date:09.04.2018

PUBLIC NOTICE No. 61/2018

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

Attention of all Exporters, General Trade and Customs Brokers is hereby invited to GST Circular No. 40/14/2018-GST dated 6th April, 2018.

2. As per this Circular 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.

3. Accordingly, CBIC has issued a Circular No. 40/14/2018-GST dated 6th April, 2018. Para 2 of the aforementioned Circular is reproduced as under:

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.”

4. In case of any difficulty the issue may be brought to the notice of Joint Commissioner of Customs (Exports), New Custom House, Mumbai.

Sd/-

(J S NEGI)
COMMISSIONER OF CUSTOMS (EXPORTS)
NCH, MUMBAI

Copy to:

- 1) The Chief Commissioner of Customs, Mumbai Zone I.
- 2) All DC/AC of Export Commissionerate.
- 3) All Sections
- 4) Representative of BCHA for information and circulation among their members.
- 5) DC/EDI for uploading on NCH website immediately.