

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
& & &

CIRCULAR No. 9/2018-GST

Dated Dispur, the 9th May, 2018.

**Sub : Clarification on issues related to furnishing of Bond / Letter of Undertaking for Exports
– Reg**

No. CT/GST-15/2017/82.— 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. Therefore, a need was felt for a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11.

Accordingly, in partial modification of Circular No. 8/2017-GST dated 17th October, 2017, paras (c), (d) and (e) 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.”

This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.

Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Commissioner.


Sd/=
(Anurag Goel, IAS)
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/82-A

Dated Dispur, the 9th May, 2018

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 3) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 4) The Deputy Commissioner of State tax (All) for information and necessary action.
- 5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 6) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati