

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR NO. 07/2018
DATED: 16.04.2018**

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

Various communications have been received from the field formations (i.e. jurisdictional officers) 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 Trade Circular No. 10/2017 dated 11th October, 2017, sub-para (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. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Commissioner.

Sd/-
(Smaraki Mahapatra)
Commissioner,
State Tax, West Bengal

Memo. No. 184CT/PRO
3C/PRO/2018

Date: 16.04.2018

Copy forwarded to the Additional Commissioner, ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Addl.CST & PRO