



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of INDIA)

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**E Serve No. 38 of 2018**

**April 07, 2018**

**Circular No.EPS/01/2018-19**

**To: Members of the Council**

**Sub: Online submission of LUT (Letter of Undertaking) to make zero-rated supply of goods without payment of Integrated Tax under IGST Act**

**Dear Member,**

As you are aware, an exporter has got the option of making zero rated supply under a LUT (Letter of Undertaking) without payment of Integrated Tax. In this regard, exporters were following procedure of manual submission of LUT to the jurisdictional Nodal Officer of State Tax.

GSTN portal has now made available the facility for online submission of the LUT. The procedure to be followed by an exporter for online submission of LUT is enclosed herewith ([click here](#)) for your guidance. Since, the LUTs executed earlier are valid till March 31, 2018, exporters are required to execute fresh LUTs online.

Further, CBEC has issued a clarification on the issues related to furnishing of LUT / Bond for exports vide Circular No. 40/14/2018-GST dated April 6, 2018. The said Circular, which has amended the provisions of Circular No.8/8/2017 – GST dated October 4, 2017, has clarified as follows:

1. 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.

2. No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.
3. 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.

A copy of Circular No. 40/14/2018-GST dated April 6, 2018 is enclosed herewith [\(click here\)](#).

We would request you to please go through the above and do the needful. In case, you need any further clarification in the matter please get in touch with us. You may send your queries on the email IDs [ravikumar@texprocil.org](mailto:ravikumar@texprocil.org) / [vimal@texprocil.org](mailto:vimal@texprocil.org).

Thanking You,

**A.Ravi Kumar**  
**Joint Director**

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