

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT  
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI-600 005  
PRESENT: DR. T.V. SOMANATHAN, I.A.S.,  
COMMISSIONER OF STATE TAX**

**Circular No. 23(2018)/ 2019-TNGST**  
(RC No.151/2018/A1/Taxation)

**Dated:29.03.2019**

Sub:	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports – Reg.
Ref:	Circular No. 40/14/2018-GST, dated 06.04.2018 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

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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**.

2. Accordingly, in partial modification of Circular No. 2/2017-GST dated 10th 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 **CCT TN Notification No. 14/2017 Dt. 25<sup>th</sup> Oct 2017**, then the exporter's LUT will be liable for rejection. In case of rejection, the LUT shall be deemed to have been rejected abinitio."*

This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.

Sd/-T.V.Somanathan  
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.  
(2) All Additional Commissioners of State Tax in the Commissionerate.  
(3) Joint Commissioner (CS) for hosting in Departmental site.  
(4) All Deputy Commissioners (ST) in the State.  
(5) All Assistant Commissioners (ST) in the State.