

Central GST Commissionerate Ghaziabad

कार्यालय आयुक्त / OFFICE OF THE COMMISSIONER
केन्द्रीय वस्तु एवं सेवाकर, गाजियाबाद / CENTRAL GST COMMISSIONERATE, GHAZIABAD
सी०जी०ओ०कॉम्प्लेक्स-II, कमलानेहरूनगर, गाजियाबाद (उ० प्र०) - 201002
C.G.O. COMPLEX - II, KAMLA NEHRU NAGAR, GHAZIABAD (U.P.) - 201002
दूरभाष/ Ph.: 0120 - 2789248. फैक्स/ Fax: 0120 - 2789170

Trade Notice No: 01/Tech/GZB/2018-19

Dated: 12.04/2018

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

Please find enclosed herewith Circular No. 40/14/2018-GST dated 06/04/2018 issued under F. No.349/82/2017-GST by the Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, (GST Policy Wing), New Delhi for information, guidance and necessary action.

Members of Trade and Industry Associations, Members of Public Grievance Committee, Chambers of Commerce and Jewelers Association, Vyapaar Mandal and the field formation under the jurisdiction of the Commissionerate are requested to bring the contents as given below to the knowledge of all taxpayers registered/operating under the jurisdiction of the GST Commissionerate, Ghaziabad.

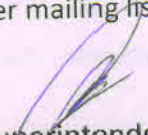

(Rajeev Yadav)
Commissioner

C.No. V(30)Tech./GZB/TN/03/2018-19/ 1027 (SIL)

Dated:- 12/04/18

Copy to -

1. The Chief Commissioner, Customs & Central GST, Meerut Zone, Meerut.
2. The Principal Commissioner/Commissioner, Customs Commissionerate Noida, ICD Dadri, Tilpatta, Greater Noida.
3. The Principal Commissioner/Commissioner, Central GST: Commissionerate Noida, Gautambudh Nagar, Meerut, Dehradun, Audit Meerut, Audit Noida (At Ghaziabad).
4. The Deputy/Assistant Commissioner, Central GST Division-I/II/III/IV/V/VI/VII, Ghaziabad.
5. The Superintendent - System, Central GST, Ghaziabad for posting the Trade Notice on the official website of the Commissionerate.
6. All members of R.A.C. (SSI, Organized & Service Tax Sector) as per mailing list.
7. Notice Board.


Superintendent (Tech)

GST COMMISSIONERATE GHAZIABAD

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केन्द्रीय वस्तु एवं सेवाकर, गाजियाबाद / CENTRAL GST COMMISSIONERATE, GHAZIABAD

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ट्रेड नोटिस नं०: 01/तकनीकी/गा०बाद/2018-19

दिनांक - 12.04.2018

विषय: : निर्यात के लिए बांड / पत्र के पत्र प्रस्तुत करने से संबंधित मुद्दों पर स्पष्टीकरण -

भारत सरकार के वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क बोर्ड, जी एस टी, नीति विंग, नई दिल्ली द्वारा एफ नं 349/82/2017-जीएसटी के तहत द्वारा जारी परिपत्र सं- 40/14/2018-- जी एस टी दिनांक 06.04.2018 सूचना, मार्गदर्शन और आवश्यक कार्यवाही हेतु संलग्न है।

व्यापार तथा उद्योग एसोसिएशन के सदस्य, लोक शिकायत समिति सदस्य, चेम्बेर्स ऑफ कॉमर्स एवम ज्वेलर्स एसोसिएशन के सदस्य, व्यापार मण्डल तथा आयुक्तालय के अधीनस्थ फील्ड फार्मेशन से अनुरोध है कि वे इस व्यापार सूचना के तथ्यों से जीएसटी आयुक्तालय गाजियाबाद के सभी पंजीकरत करदाताओं को अवगत कराये।


(राजीव यादव)
आयुक्त

पत्रांक सं. वी.(30)तक०/गा०बाद/ट्रे० नो० /03/2018-19/PT. / 868/510 दिनांक:- 12/04/18
प्रतिलिपि :-

1. मुख्य आयुक्त, सीमा, केन्द्रीय कर, मेरठ परिछेत्र, मेरठ.
2. आयुक्त, कानूनी मामलों के निदेशालय, 4th फ्लोर, राजेंद्र भवन, २१० दीन दयाल उपाध्याय मार्ग, नई दिल्ली।
3. प्रधान आयुक्त / आयुक्त, सीमा शुल्क आयुक्तालय नोएडा, आई.सी.डी दादरी, तिल्पता, ग्रेटर नोएडा.
4. प्रधान आयुक्त / आयुक्त, केन्द्रीय कर आयुक्तालय : नोएडा, गौतमबुद्धनगर, मेरठ, देहरादून, लेखा परीक्षा मेरठ, लेखा परीक्षा नोएडा (गाजियाबाद).
5. उप/सहायक आयुक्त, केन्द्रीय कर, मण्डल-I/II/III/IV/V/VI/VII, गाजियाबाद.
6. अधीक्षक - सिस्टम, केन्द्रीय कर, गाजियाबाद को इस निर्देश के साथ कि आयुक्तालय की वैबसाइट पर लोड करे।
7. डाक सूची के अनुसार सभी आर. ए. सी. मेंबर (एस.एस.आई. संगठित एवम सेवाकर सैक्टर) को सूचनार्थ हेतु.
8. नोटिस पटल.


(तकनीकी)

Circular No. 40/14/2018-GST

F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
(GST Policy Wing)

New Delhi, April 6, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners/
Commissioners of Central Tax (All) / The Principal Director Generals / Director Generals
(All)

Madam/Sir,

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

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. 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."

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)