



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C. No. VIII/48/315 /2018-Cus.Tech.

Date :09-04-2018

PUBLIC NOTICE No. 15 / 2018 - Customs

Sub:-Customs – Clarification on issues related to furnishing of Bond / Letter of Undertaking (LUT) for exports – regarding.

Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/Customs Cargo Service Providers, Trade Associations/Chamber of Commerce, Members of the RAC/PGC and the Public is invited to the Circular No. 40/14/2018-GST dated 06.04.2018 of GST Policy Wing, Central Board of Indirect Taxes and Customs, New Delhi.

2. Various communications have been received from the filed formation 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**.

C. No. VIII/48/315 /2018-Cus.Tech.

Date :09-04-2018

3. Accordingly, partial modification of Circular No.8/8/2017-GST dated 04.10.2017 (which was communicated vide this office Public Notice No. 35 / 2017 – Cus., dated 11.10.2017), sub-paras (c), (d) and (e) of Para 2 of the said Circular (Refer sub-paras (c), (d) and (e) of Para 3 of this office Public Notice No. 35 / 2017 – Cus., dated 11.10.2017) 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.”

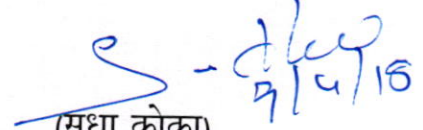
5. Any difficulty faced in implementation of the above, should immediately be brought to the notice of the undersigned.

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6. Action to be taken in terms of decisions taken in this Public Notice should be considered as **standing order** for the purpose of officers and staff.


(सुधा कोका)
SUDHA KOKA
आयुक्त
COMMISSIONER

To
All the Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Joint Commissioner of Customs, Krishnapatnam / Kakinada Custom House and the Deputy / Assistant Commissioner of Customs, ICD, Marripalem.

1. Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam – 530 035 for information.

Copy to :

1. The Principal Commissioner of Customs, Custom House, Port Area, Visakhapatnam – 530 035 for information
2. The Principal Commissioner / Commissioner of Central Tax, Tirupati, Guntur and Visakhapatnam Commissionerates for information.
3. The Joint Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU – 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction KPCH.
4. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada – 533 007**.East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction KKDCH.
5. The Deputy / Assistant Commissioner of Customs ,ICD, **Marripalem – 522 233**, Guntur District for information with a direction to give wide publicity among the exporters under their jurisdiction.