

F. No. 450/153/2017-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi
Dated 30th April 2020

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/ Chief Commissioners of Customs and Central Tax
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs and Central Tax

Madam/Sir,

Subject: - Requirement of new LUT for financial year 2019-2020 - regarding.

It has been brought to the notice of Board that some field formations are insisting that exporters submit a new LUT for FY 19-20 while clearing export shipments.

2. In this regard your kind reference is drawn to the Circular No. 137/07/2020-GST dated 13.04.2020 which states that:

Notification No. 37/2017-Central Tax, dated 04.10.2017, requires LUT to be furnished for a financial year. However, in terms of notification No. 35/2020 Central Tax dated 03.04.2020, where the requirement under the GST Law for furnishing of any report, document, return, statement or such other record falls during between the period from 20.03.2020 to 29.06.2020, has been extended till 30.06.2020. Therefore, in terms of Notification No. 35/2020-Central Tax, time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before 30.06.2020. Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.

3. Any issue faced in implementation of the subject circular maybe brought to the notice of the Board.

Yours faithfully

Nishant Saurabh

30.04.2020

Nishant Saurabh
OSD (Customs Policy Wing)