

What is LUT and why is it used?

- ❑ LUT is an acronym for the letter of undertaking used while exporting goods.
- ❑ All registered taxpayers who export the goods or services will have to furnish Letter of Undertaking (LUT) in GST RFD-11 form on the GST portal in order to make exports without payment of IGST.

When to apply/file an LUT and what was the scenario before GST?

Letter of undertaking has to be filed /submitted online before exporting the goods/services. Prior to this, exporters had to manually submit the filled and signed RFD-11 on Business letterhead in duplicate:

- ❖ One to the Jurisdictional Deputy/Assistant Commissioner having jurisdiction over their principal place of business where the verification with the Export documents happens through ICEGATE medium
- ❖ Another along with the Export documents to the Customs clearing authority.

Just like the earlier excise regime, this led to exporters losing considerable time and operating expense on this compliance. Eventually, this process has now been rationalized and made simple & quick, giving transparency in the entire process of exports by an exporter to all the stakeholders involved. Note that the furnishing of Bond has to be on a non-judicial stamp paper and so needs a manual submission.

HOW TO FURNISH LUT?

In this presentation we are going to learn step by step process of furnishing of LUT



GST
GST LUT FILING

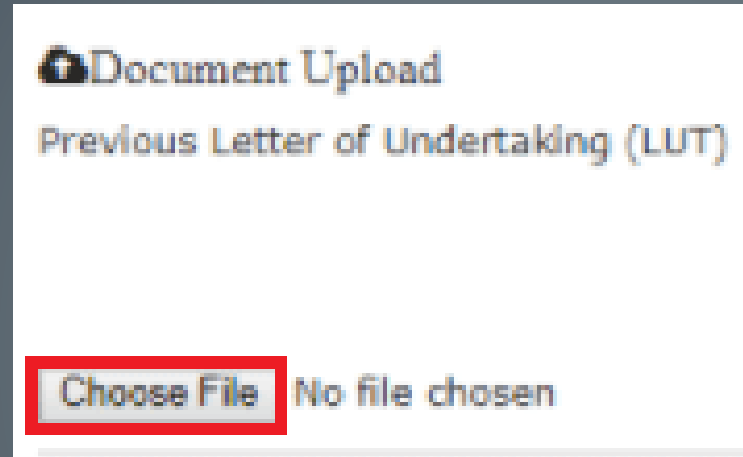
Step 1: Login to the GST portal.

Step 2: Go to 'SERVICES' Tab > 'User Services' > Select 'Furnish Letter of Undertaking(LUT)'

The screenshot displays the GST portal's navigation interface. The top navigation bar includes links for Dashboard, Services (highlighted with a red box), GST Law, Search Taxpayer, Help, and e-Way Bill System. Below this, a secondary menu lists Registration, Ledgers, Returns, Payments, User Services (highlighted with a red box), and Refunds. A sub-menu is open under 'User Services', listing various options: My Saved Applications, View Notices and Orders, Contacts, Holiday List, Feedback, Locate GST Practitioner (GSTP), Generate User Id for Advance Ruling, View My Submitted LUTs, View/Download Certificates, View My Submissions, Search HSN / SAC, Search Taxpayer Opted In / Out of Composition, Grievance / Complaints, Engage / Disengage GST Practitioner (GSTP), Furnish Letter of Undertaking (LUT) (highlighted with a red box), and ITC02-Pending for action.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				View/Download Certificates	
View Notices and Orders				View My Submissions	
Contacts				Search HSN / SAC	
Holiday List				Search Taxpayer Opted In / Out of Composition	
Feedback				Grievance / Complaints	
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)	
Generate User Id for Advance Ruling				Furnish Letter of Undertaking (LUT)	
View My Submitted LUTs				ITC02-Pending for action	

Note: If Letter of undertaking has been already furnished manually for any of the previous periods, then please upload the same by Clicking on 'Choose File' option on the same window.



Ensure the following:

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB

Step 4: Fill up the necessary details on the Letter of Undertaking Form/ GST RFD-11 that appears on the screen The following needs to be done on the form:

(a) Self-Declaration: Tick mark by clicking against each of the three boxes

By doing this, Exporter undertakes the following :

- Export of goods/services will be completed within a period of three months from the date of issue of Export invoice or further period allowed by the Commissioner if any.
- To abide by GST law in respect of exports
- To pay IGST along with Interest if failed to Export

Letter of Undertaking for export of goods or services without payment of integrated tax
(See rule 96A)

Goods and Services Tax Identification Number - 04APIPS0052DLZS

To
The President of India (hereinafter called the "President"), acting through the proper officer

I/We [redacted] of [redacted]
having Goods & Services Tax Identification Number No. [redacted] hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **12th day of February, 2018** to the President

- ☐ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; •
- ☐ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; •
- ☐ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. •

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

3. If you're filing LUT, please read and select all the three checkboxes for accepting the conditions prescribed in Letter of Undertaking

4. Enter the details of two independent witnesses

Step 4 (-Cont.-)

(b) Give Independent Witnesses Information: Mention the Name, Occupation and Address of two independent witnesses in the boxes highlighted in red color mandatorily.

Note that the Witnesses declared in the Letter of Undertaking (LUT) are the ones declared on the running Bond/ Bank guarantee.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Name, address and occupation of the independent Witnesses

1. Name of Witness *

Enter Name

Occupation

Enter Occupation

Address of Witness *

Building No./ Flat No. *

Enter Building No./ Flat No.

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street *

Enter Road / Street

City / Town / Locality / Village *

Enter City/Town/Locality/Villag

State *

Select

District *

Select

PIN Code *

Enter PIN Code

2. Name of Witness *

Enter Name

Occupation

Enter Occupation

Address of Witness *

Building No./ Flat No. *

Enter Building No./ Flat No.

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street *

Enter Road / Street

City / Town / Locality / Village *

Enter City/Town/Locality/Villag

State *

Select

District *

Select

PIN Code *

Enter PIN Code

Step 5: Enter the Place of filing > Click on 'SAVE' > click on 'PREVIEW' to verify the correctness of the form before submission Note that currently, the revision of a signed/submitted form is not possible.

Place of Filing LUT •		Date of Filing LUT •
<input type="text" value="Enter Place"/>		<input type="text"/>

Name of Primary/ other Authorized Signatory •	Place •
<input type="text" value="Select"/>	<input type="text" value="Enter Place"/>
Designation / Status •	Date •
	<input type="text"/>

Designation / Status •

Date •

Place • 5. Primary Authorized signatory or other Authorized signatory can sign the Application Form 6. Once signed and filed, Form cannot be edited |

SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC

Step 6: Select the checkbox in the declaration. Select the name of the 'Authorised Signatory' from the drop-down. Based on the type of your organisation click on "SUBMIT WITH DSC" or "SUBMIT WITH EVC".

 DSC is compulsory for Companies & LLP

 Facing problem using DSC? [Click here for help](#)

SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC

System generates a unique ARN. A confirmation message appears. GST Portal also sends this ARN at registered email and mobile of the Taxpayer by e-mail and SMS.

You can click on the DOWNLOAD button to download the acknowledgement.

[Dashboard](#) > [Services](#) > [User Services](#) > [GST RFD-11](#) > [Acknowledgement](#)

English

✔ Your form has been signed successfully through EVC

Application submitted successfully. ARN [REDACTED]

Acknowledgment for LUT

Application Reference Number (ARN) [REDACTED]

You have filed the application successfully and the particulars of the application are given as under :

Date of filing

Time of filing

Goods and Services Tax Identification Number (GSTIN)

Legal Name

Trade Name (if available)

Center Jurisdiction

State Jurisdiction

Filed By

Acknowledgement for filing of LUT will be transmitted to the concerned tax authority online.

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

You may also check out the Letter of Undertakings previously furnished on the GST portal.

On the home page, Go to 'SERVICES' > 'User Services' > 'View my Submitted LUTs' > Select period > Check out the list of LUTs furnished during the selected period > Click 'VIEW' against the particular Letter of Undertaking to view the detail.

The screenshot shows the GST portal's navigation menu. The 'Services' dropdown is open, and 'User Services' is selected. The 'View My Submitted LUTs' option is highlighted in red.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				View/Download Certificates	
View Notices and Orders				View My Submissions	
Contacts				Search HSN / SAC	
Holiday List				Search Taxpayer Opted In / Out of Composition	
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