



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ  
भारतसरकार, वित्तमंत्रालय, राजस्वविभाग

Government of India, Ministry of Finance, Department of Revenue,  
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ.

ಅಂಚೆಸಂ5400., ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು  
सीमाशुल्कआयुक्तकाकार्यालय, सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूर  
Office of the Commissioner of Customs, City Customs Commissionerate,  
P.B. No. 5400, C.R. Building, Queen's Road, Bangalore – 560 001

F.No: VIII/09/31/2020 City Cus Tech

Date: 01/05/2020

**PUBLIC NOTICE NO: 28/2020**

(DIN No:20200472MR00004Q9A84)

Sub: Requirement of new LUT for financial year 2019-2020 — reg.

Attention of the Importers, Exporters and all concerned is invited to the Board's 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.*

2. The above clarification is brought to the notice of the trade by Board vide F.No. 450/153/2017-Cus IV dated 30.04.2020 for necessary compliance.
3. Action to be taken in terms of decisions conveyed in this Public Notice should be considered as Standing Order for the purpose of officers.
4. Any difficulties faced may be brought to the notice of the Joint Commissioner of Customs, Hqrs, City Customs, Bengaluru.

  
(BASWARAJ NALEGAVE)  
COMMISSIONER

To,  
All the Concerned (As per mailing list)

Copy to:-

- 1.The Chief Commissioner of Customs, Bengaluru Zone.
- 2.The Joint Commissioner of Customs, ICD Whitefiled, Bengaluru.
- 3.Customs Website.

F. No. 450/153/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)  
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North Block, New Delhi  
Dated 30<sup>th</sup> 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)