

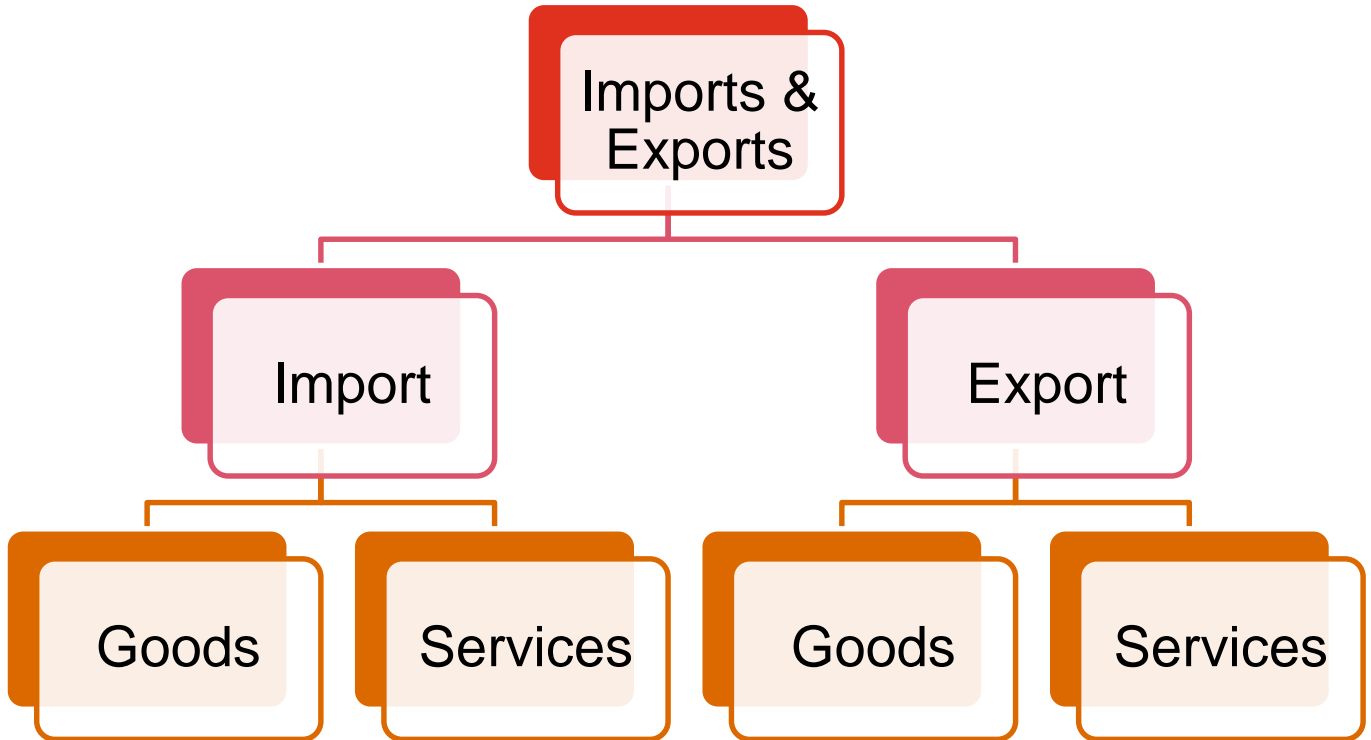
# Exports, Imports & SEZ Supplies in GST

**ICMAI GST Course  
Online Session**

**Rohit Kumar Singh  
ACA, ACMA, FCS, LLB, DISA (ICAI)**



## ***Key Definitions – Imports and Exports***



## ***Inter State Supplies (Sec 7 - IGST Act, 2017)***

✓ Supply of goods **imported into the territory of India**, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce.

✓ Supply of services imported into the territory of India shall be treated to be a supply of services in the course of inter-State trade or commerce.

### **Supply of goods or services or both,-**

(a) when the supplier is located in India and the place of supply is outside India;

(b) to or by a SEZ developer or a SEZ unit; or

(c) in the taxable territory, not being an intra-State supply and not covered elsewhere in this section,

**shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce.**

## ***Key Definitions – Imports (IGST Act, 2017)***

Sec 2(10) of the IGST Act, 2017 –

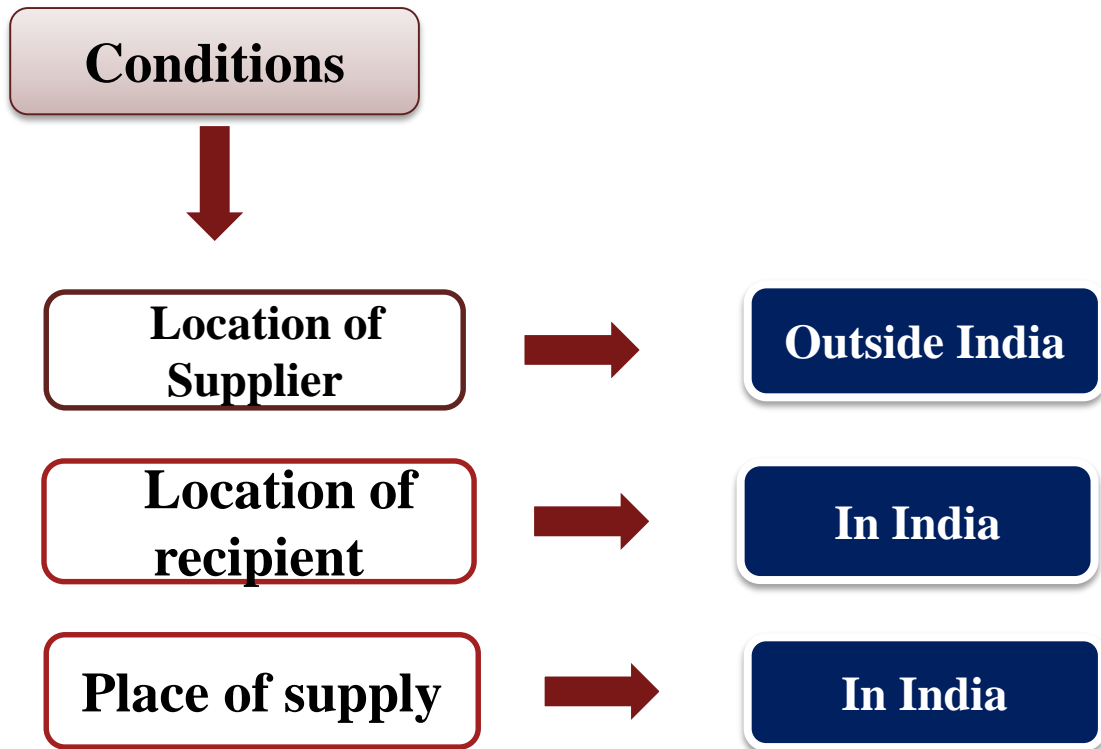
**“import of goods”** with its grammatical variations and cognate expressions, means bringing **goods into India** from a place **outside India**;

Sec 2(11) of the IGST Act, 2017 –

**“import of services”** means the supply of any service, where—

- (i) the **supplier** of service is located **outside India**;
- (ii) the **recipient** of service is located **in India**; and
- (iii) the **place of supply** of service is **in India**;

## ***Import of Service (IGST Act, 2017)***



# ***Export of Goods (IGST Act, 2017)***

## **Definition Sec 2(5) of the IGST Act 2017**

"export of goods" means **taking goods out of India to a place outside India;**

## **Place of supply of goods exported from India.**

shall be the location outside India

## **Exports of Goods is inter-State Supply**

Exports of Goods treated to be a supply of goods in the course of inter-State trade or commerce.

## **Compulsory registration.-Sec 24**

Persons making any inter-State taxable supply.

*Exports of Goods is inter-State Supply hence exporter is compulsory liable for registration.*

## **Input Tax Credit is available even if exports of Goods is Exempt from GST**

Where the **input goods or input services** are used by the registered person for effecting exempt supplies **credit is not available**.

However, Exports of Goods is "**zero rated supply**" hence credit of input tax (i.e. tax paid on input goods or input services) is available for making export of goods, even if exports of goods is an exempt supply if supplied domestically.

## ***Export of Service (IGST Act, 2017)***

"**export of services**" means the supply of any service when,-

- (i) the **supplier of service** is located in India;
- (ii) the **recipient of service** is located outside India;
- (iii) the **place of supply** of service is outside India;
- (iv) the payment has been received in convertible foreign exchange or in Indian rupees wherever permitted by the RBI ; and
- (v) the supplier of service and the recipient of service are **not merely establishments of a distinct person in accordance with Explanation 1 in section 8;**

**Explanation 1 in section 8;** - Where a person has,-

- (i) an establishment **in India** and any other establishment **outside India**;
  - (ii) an establishment **in a State** and any other establishment **outside that State**; or
  - (iii) an establishment **in a State** and any other establishment **registered within that State**,
- then such establishments shall be treated as **establishments of distinct persons**.

# ***Export of Service (IGST Act, 2017)***

## **“export of services”**

### **Conditions**

**Location of Supplier**

**In India**

**Location of recipient**

**Outside India**

**Place of supply**

**Outside India**

**Payment**

**In convertible Foreign Exchange or  
INR as permitted by RBI**

**Supplier & recipient**

**Not merely establishment of distinct  
person**



# **Compulsory registration in certain cases**

- ✓ persons making any inter-State taxable supply;
- ✓ persons who are required to pay tax under reverse charge;
- ✓ persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise

***ACTIVITIES OR TRANSACTIONS WHICH SHALL BE  
TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY  
OF SERVICES - Schedule III of CGST Act, 2017***

✓ Supply of goods from a place in the **non-taxable territory** to another place in the **non-taxable territory** without such goods entering into India.

✓ Supply of warehoused goods to any person before clearance for home consumption;

✓ Supply of goods **by the consignee to any other person**, by endorsement of documents of title to the goods, after the **goods have been dispatched** from the port of origin located outside India but before clearance for home consumption.**[High Sea Sale]**

## ***Place of Supply of Goods – Sec 11 IGST (Goods imported into / exported from India)***

**Export of goods:** Means taking goods out of India to a place outside India;

**Import of goods:** Means bringing goods into India from a place outside India;

<b>Section</b>	<b>Situation</b>	<b>Place of supply</b>
<b>11(a)</b>	Goods imported into India	Location of importer
<b>11(b)</b>	Goods exported from India	Location outside India

***Note:*** Section 5 provides that ***IGST shall be levied*** on goods imported into India as per Section 3 of Customs Tariff Act

- *Point of taxation* - When duties of customs are levied on the said goods
- *Value* - As determined as per Customs Act

# ***Place of Supply of Goods – Sec 11 IGST (Illustrations)***

## **Section 11(a): Import of goods**

<b>Case</b>	<b>Location of supplier</b>	<b>Location of goods before supply</b>	<b>Goods supplied to*</b>	<b>Location of recipient</b>	<b>Place of supply</b>
1	Thailand	Thailand	Assam	Assam	Assam
2	China	China	Kashmir	Haryana	Kashmir
3	Sri Lanka	Sri Lanka	Kerala	Kerala	Kerala
4	Karnataka	Iran	Dubai	Karnataka	Not an import

## **Section 11(b): Export of goods**

<b>Case</b>	<b>Location of supplier</b>	<b>Location of goods</b>	<b>Goods supplied to</b>	<b>Location of recipient</b>	<b>Place of supply</b>
1	Assam	Assam	Thailand	Assam	Thailand
2	Tamil Nadu	Kashmir	China	Texas	China
3	Sri Lanka	Kerala	Sri Lanka	Sri Lanka	Sri Lanka
4	Maharashtra	Dubai	Iran	Iran	Not an export

**\* address of delivery of goods as per bill of entry**

# ***Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)***

Services when goods required to be made **physically** available by recipient or requiring **physical presence** of receiver / person acting on his behalf

Location where services actually performed

Services supplied directly in relation to **immovable property**

Location of such immovable property (or where it is intended to be located)

Service by way of **admission** to / **organising** an event, etc. and ancillary services

Place where the event is actually held

Banking services to account holders, intermediary services, hiring of means of transport (other than aircraft and vessels) upto 1 month

Location of supplier

Transportation of goods (other than by way of mail / courier)

Destination of the goods

***1 to 3 → When supplied at >1 location (including India) → Deemed location in India. When supplied from >1 state / UT → In proportion to the value of services***

## ***Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)***

Passenger  
transportation  
service

Place where  
passenger  
embarks on  
the  
conveyance  
for a  
continuous  
journey

Service  
provided on  
board a  
conveyance

First  
scheduled  
point of  
departure of  
that  
conveyance  
for that  
journey

Online  
information and  
database access  
or retrieval  
services

Location of  
recipient

Residuary

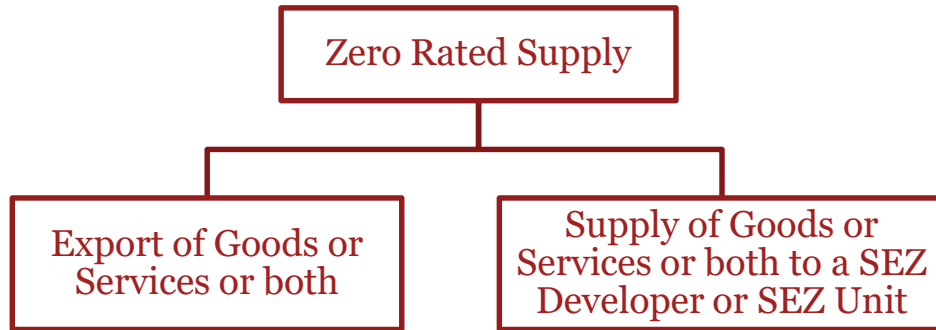
**Location of  
the  
recipient;**

*If not  
available in  
the ordinary  
course of  
business,  
location of  
supplier*

To prevent  
double taxation  
/ non-taxation,  
or for the  
uniform  
application of  
rules, CG has  
power to notify  
services/  
circumstances

Place of  
effective use  
and  
enjoyment of  
a service

# ***Zero Rated Supply – Sec 2(23) r/w Sec 16***



Zero rated supplies are allowed free of any taxes. Such supplies are made free of taxes both at the input and output side. This is achieved by **the following options**:

- Allowing credit on input supplies used for Zero rated supplies. Supply of goods of services or both under Bond/ LUT without payment of tax.; or
- Allowing credit on input supplies used for Zero rated supplies. Supply of good or services or both on payment of IGST and refund of full IGST paid.

# ***Zero Rated Supply – Definition – Sec 16***

“Zero rated supply” means any of the following supplies of goods or services or both, namely:

(a) export of goods or services or both; or

(b) supply of goods or services or both **for Authorized Operations** (inserted in Jan 2022) to a Special Economic Zone developer or a Special Economic Zone unit.

Continued ....



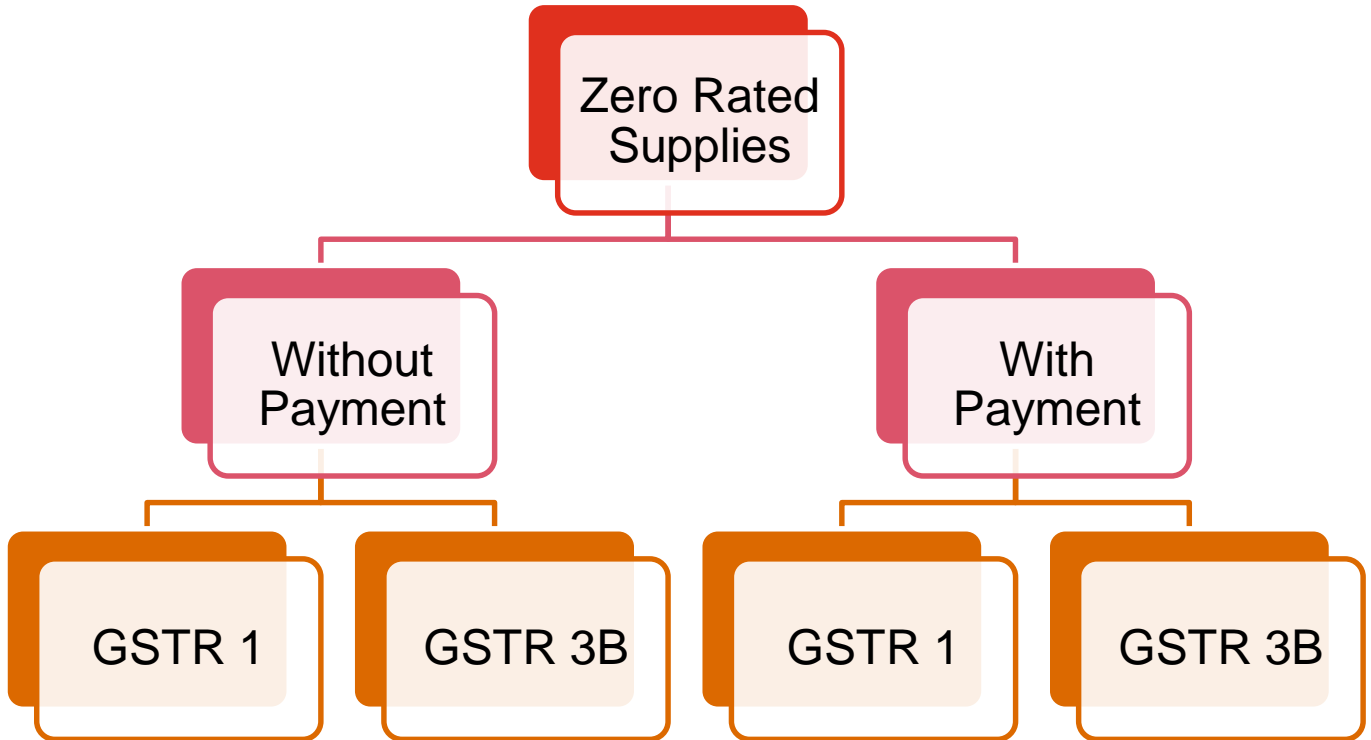
# ***Zero Rated Supply – Definition – Sec 16***

“(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:

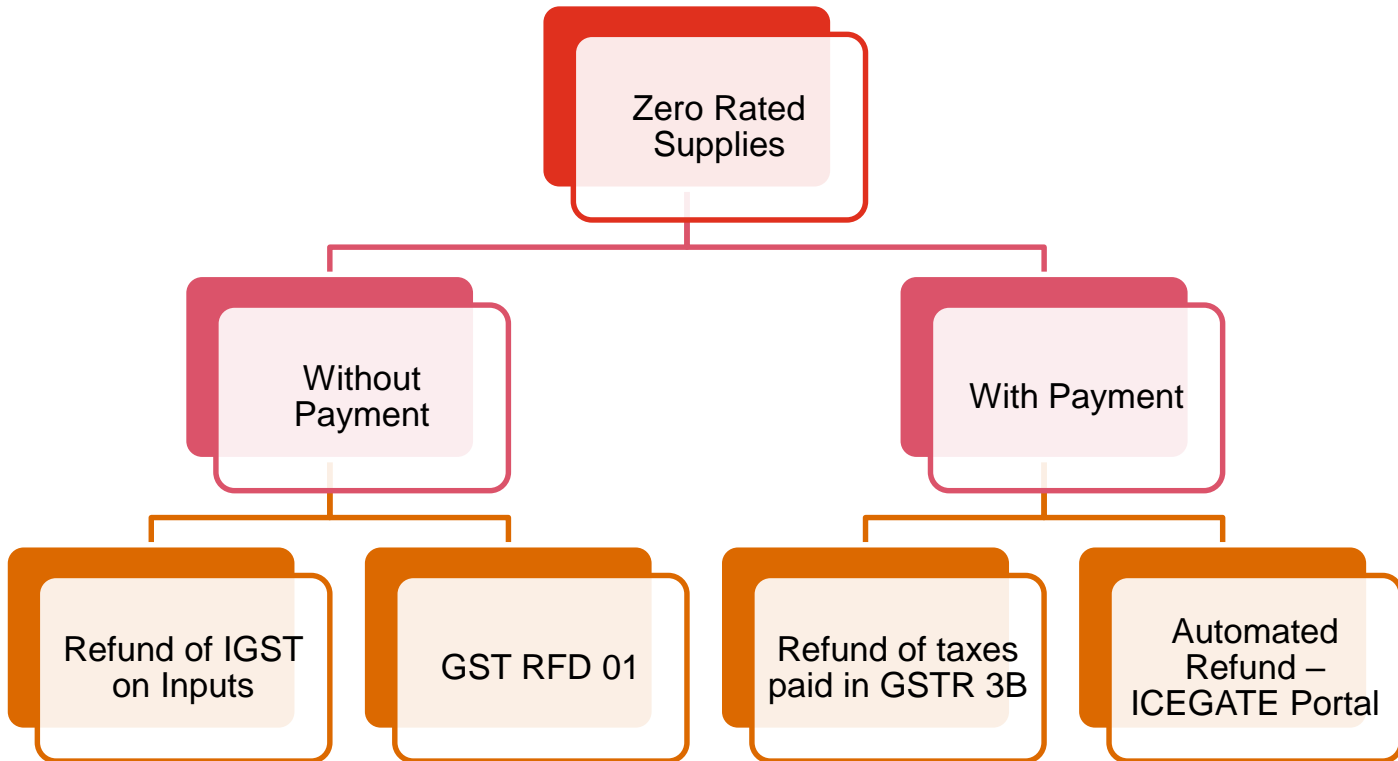
Provided that the registered person making zero rated supply of goods shall, ***in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed.***

**Amended wef 1<sup>st</sup> Jan 2022**

# ***Treatment of Zero Rated Supplies in GST Returns***



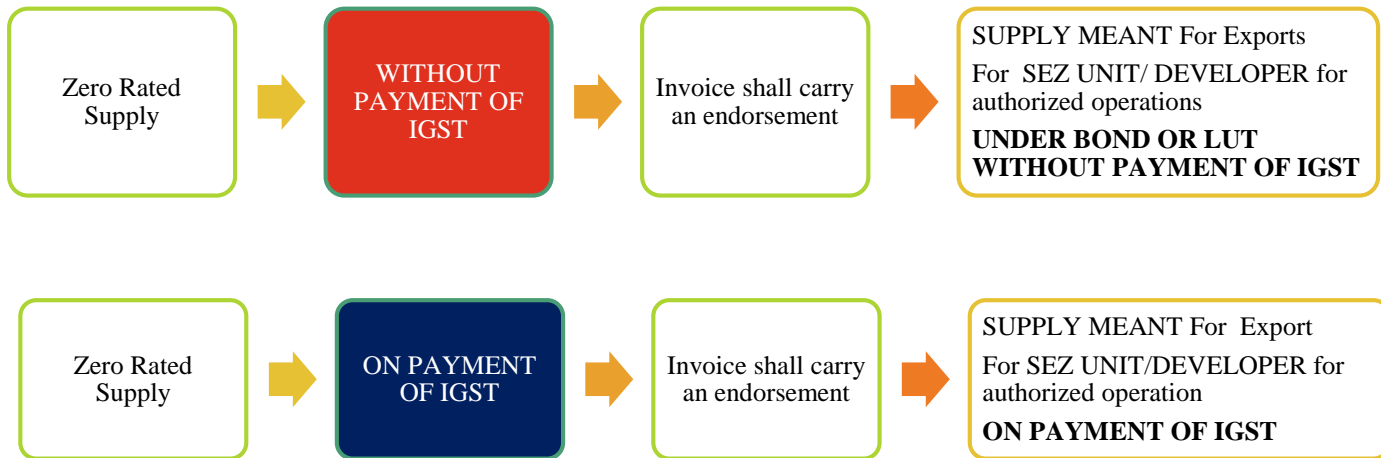
# ***Refund of Zero Rated Supplies in GST Returns***



# ***Invoice shall carry an endorsement***

**Option-I** - SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT/DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING **WITHOUT PAYMENT OF INTEGRATED TAX.**

**Option-II** - SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT/DEVELOPER FOR AUTHORISED OPERATIONS **ON PAYMENT OF INTEGRATED TAX**



## Rules for Tax invoice - Export

Rule No.	Coverage	
Rule 46	Particulars to be mentioned in a tax invoice referred in section 31	
Proviso 1:	Power of Board to specify: Number of digits of HSN for a class of taxpayers	
Proviso 3:	<p><b>Export of goods or service Following should be mentioned on invoice:</b></p> <p><b>a) “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX”</b></p> <p><b>b) “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST”.</b></p>	<p>Export supply on payment of IGST</p> <p>Export supply on LUT without payment of IGST</p>

# Filing of LUT – Form GST RFD 11

Any registered person availing the **option to supply goods or services for export without payment of integrated tax** shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11.

## Conditions of Bond/Letter of Undertaking

Binding himself to pay the tax due along with the interest within a period of

- (a) fifteen days **after the expiry of three months** from the date of issue of the invoice for export, if the goods are not exported out of India; or
- (b) fifteen days **after the expiry of one year** from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange

### If the goods are not exported within three months from the date of issue of the invoice

- To pay the tax due along with the interest within a period of fifteen days.

### If the payment for services is not received by the exporter in convertible foreign exchange within one year from the date of issue of the invoice

- To pay the tax along with the interest within a period of fifteen days.

## Conditions and safeguards under which a Letter of Undertaking is furnished in place of a Bond

**Eligibility to export under LUT:** LUT facility is available to all registered persons who intend to supply goods or services for export without payment of integrated tax

**except**

- those who have been **prosecuted for any offence** under the CGST Act or IGST Act, 2017 or any of the existing laws and the **amount of tax evaded** in such cases **exceeds two hundred and fifty lakh rupees.**

**Validity of LUT:** The LUT shall be valid for the financial year in which it is Tendered

**Form for bond/LUT:** FORM GST RFD-11

**Bank guarantee & Bond :** Bond will be required to be furnished by those persons who have been prosecuted for cases involving an amount **exceeding Rupees two hundred and fifty lakhs.** Bond, in all cases, shall be accompanied by a bank guarantee of **15% of the bond amount.**

## Non- realisation of sale proceeds

Registered person making zero rated supply of goods shall, in case of **non- realisation of sale proceeds**, be liable to **deposit the refund** so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act *within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999.*



# E-Invoice for Zero Rate Supplies

Query	Response
<b>What are the different Supply types available in e-Invoice portal?</b>	<p>The different supply types that can be reported are</p> <ul style="list-style-type: none"><li>✓ B2B: Business to Business,</li><li>✓ <b>SEZWP: To SEZ with Payment,</b></li><li>✓ <b>SEZWOP: To SEZ without Payment,</b></li><li>✓ <b>EXPWP: Export with Payment,</b></li><li>✓ <b>EXPWOP: Export without Payment,</b></li><li>✓ DEXP: Deemed Export</li></ul>

# INVOICE

## Export Invoice

**EXPORT INVOICE**  
**SUPPLY MEANT FOR EXPORT**  
**WITH PAYMENT OF INTEGRATED TAX**  
*(Invoice under Rule 46 of Central Goods and Services Rules, 2017)*

INV No.: 2021-03-019  
INV Date: March 31, 2021  
PID No.: 10094

**TO:**  
**Hexagon Global IT Solutions SDN BHD**  
Suite 13.03 13<sup>th</sup> floor  
Menara Tan & Tan, 207  
Jalan Tun Razak 50400 Kuala Lumpur  
Malaysia

**For,**  
mPower Product

**REF:**  
**PO No:**  
**PO Date:**

**PLACE OF SUPPLY:** Malaysia

DESCRIPTION	AMOUNT IN MYR
mPower License	150,000
<b>TOTAL TAXABLE VALUE (A)</b>	<b>150,000</b>
Add: IGST: 18 %	27,000
<b>TOTAL TAXES (B)</b>	<b>27,000</b>
<b>GRAND TOTAL (A) + (B)</b>	<b>177,000</b>

(MYR One Hundred And Seventy Seven Thousand Only)

**Payment Instructions:**

Account Number: 50200051109424; Account Type: Current  
Beneficiary Name: Hexagram Fintech Pvt. Ltd  
Bank: HDFC Bank  
Branch: HSR Layout, Bangalore – 560 102  
IFSC Code: HDFC0003758; SWIFT Code: HDFCINBB

**GST :** 29AAFC3318G12N

**SAC :** 998314

**Description of SAC:** Information Technology Design and Development Services

**Whether Tax Payable On Reverse Charge Basis:** NO

**CIN :** U72900KA2020PTC135994

**EAN :** AAFCH3318G

**TAN :** BLRH11644D

**MSME :** KR030017183

**IE Code :** AAFCH3318G

Make all checks payable to Hexagram Fintech Pvt. Ltd.  
Due in 15 days. Overdue accounts subject to a service charge of 1% per month.

**Thank you for your business!**

**For Hexagram Fintech Pvt. Ltd**



**Ravindranath Ramakrishna**

**Ravindranath**  
**h**

Digitally signed by  
Ravindranath  
Date: 2021.04.15  
10:16:06 +05'30'

# LUT Copy – GST RFD 11

## FORM GST RFD - 11

## Annexure B

[See rule 96A]

Furnishing of Letter of Undertaking for export of goods or services

### Applicant Details :

Goods and Services Tax Identification Number  
27AAACT1650J1ZE

Legal Name  
THREE M PAPER BOARDS LIMITED

Trade Name  
THREE M PAPER BOARDS LIMITED

Address  
F1, MIDC AREA, KHERDI, CHIPLUN, Ratnagiri,  
Maharashtra, 415604

### LUT details :

LUT Applied for financial year  
2024-25

Document Upload  
Previous Letter of Undertaking (LUT)  
Document

# **Judicial Pronouncements**

- Exports and Place of Supply**

# **Judicial Pronouncements - 1**

**Refund claim of unutilized ITC on export of services cannot be rejected on ground of non-submission of FIRC when Chartered Accountant's certificate for receipt of net foreign exchange as also other documents were submitted : Gujarat HC**

Assessee had received convertible foreign exchange on export of services. Therefore, only on ground that assessee had not submitted FIRC as required by CBIC Circular No. 125/44/2019, refund claim could not be rejected. Assessee had submitted Chartered Accountant's certificate certifying receipt of net foreign exchange. Assessee had provided all requisite documents along with refund claim application. Refund claim was to be processed without insisting for FIRC as required by CBIC Circular No. 125/44/2019 and Certificate issued by Chartered Accountant was to be accepted for receipt of net foreign exchange

[Sec 54 of CGST Act, 2017, Sec 2(6) of IGST Act, 2017 and Rule 89 of CGST Rules, 2017]

**KUEHNE PLUS NAGEL PVT. LTD. V/S UNION OF INDIA**

**Citation: (2025) 32 Centax 176 (Guj.) [26-03-2025]**

## **Judicial Pronouncements - 2**

### **Furnishing of Bank Realization Certificates (BRC) is not a necessary condition for claiming refund in case of export of goods : Delhi HC**

As per CBI&C Circular No. 125/44/2019-GST furnishing of BRCs is not a necessary condition for claiming refund in case of export of goods. Thus, in view of aforementioned circular, assessee's claim for refund of ITC could not be rejected by proper officer on ground of non-furnishing of BRCs. Also adjudicating authority had some apprehension as to whether assessee had made payment for supplies in respect of which it had claimed refund of accumulated ITC, the matter was to be remanded back to adjudicating authority for decision afresh on aforementioned limited question and impugned refund rejection order is set aside.

**RAJIV SHARMA V/S UNION OF INDIA**

**Citation: (2024) 21 Centax 453 (Del.) [26-07-2024]**

## **Judicial Pronouncements - 3**

**Where petitioner, was a wholly owned subsidiary of InfoDesk Inc, USA, which provides software consultancy services, IT support, and other services exclusively for its parent company under a service agreement and agreement clearly indicated that petitioner provided services on its own account, rather than facilitating transactions between third parties, thus, petitioner's services were qualified as export of services under section 2(6) of IGST Act – Gujarat High Court**

Services were provided directly to parent company on a principal-to-principal basis and petitioner was compensated on a cost-plus basis (cost incurred plus an 8% markup), demonstrating an independent contractual arrangement. Moreover service agreement clearly indicated that petitioner provided services on its own account, rather than facilitating transactions between third parties. Petitioner's services were qualified as export of services under section 2(6) of IGST Act as petitioner received payment in foreign exchange, and place of supply was outside India. Thus, revenue had committed an error in holding that petitioner was providing intermediary service to its parent company. Therefore revenue was directed to process refund claim [Sec 54 of CGST Act, 2017]

**INFODESK INDIA PVT. LTD. V/S UNION OF INDIA**

**Citation: (2025) 26 Centax 241 (Guj.) [02-01-2025]**

## **Judicial Pronouncements - 4**

**Limitation period for a refund claim on zero-rated supply runs from date of departure of vessel not from end of tax period – Andhra Pradesh High Court**

Assessee filed refund application for zero-rated granite exports on 21.03.2024 claiming time limit runs from end of tax period. Revenue rejected application as time-barred since vessel departed India on 09.03.2022

HELD: Under Sec 54(1) read with Sec 54(14), two-year limitation for refund claims runs from 'relevant date' being date of vessel's departure for exports by sea. Sec 54(3) only prescribes starting point for claiming refund as end of tax period but does not extend two-year limitation. Application filed beyond limitation period of 09.03.2024 rightly rejected. Writ petition dismissed [Sec 54 of CGST Act, 2017]

**Cherish India Exports V/s Asst Comm of ST**

**(2025) 27 Centax 38 (A.P.) - Decided on dated – 11-12-2024**



## **Judicial Pronouncements - 5**

**Where petitioner provided specialised work of providing 3D city models & there was no material whatsoever before appellate authority to come to a conclusion that place of supply of such database access or retrieval services was not location of recipient of services since place of supply was to company, location of supplier was outside Indian taxable territory – Bombay High Court**

Petitioner was engaged in business of providing Satellite derived 3D model services and had considerable skill, knowledge and experience. Foreign entity engaged petitioner to provide services. Supply of service was to be made to company which was not located in India. Also place of supply of service was agreed to be outside India, as also payment of such services was being received by petitioner/supplier of service in convertible foreign exchange.

Consideration as received by petitioner for providing of such service was received in convertible foreign exchange, although through foreign recipients/representative and invoices clearly referred to payment in US dollars.

HELD: Petitioner certainly qualified requirement of Sec 2(6) of IGST Act, 2017 that it was dealing in export of services in relation to Agreement in question. [Sec 2(6) and Ssc 13 of IGST Act, 2017]

**GLOBOLIVE 3D PVT. LTD. V/S UNION OF INDIA**

**Citation: (2023) 9 Centax 359 (Bom.) [24-08-2023]**

## **Judicial Pronouncements - 6**

**Where services provided by petitioner to foreign recipient included identifying potential opportunities for investments in India, analyzing investment returns and related risks, preparing reports etc., merely because foreign recipient, on basis of advisory services provided by petitioner, had made investments in entities in India, it could not be construed to mean that petitioner had rendered advisory services as an 'Intermediary': Delhi High Court**

Petitioner was rendering "advisory services to overseas group companies with respect to investment avenues in transportation sector after performing its own analysis and due diligence". It had also explained that its overseas group company was not bound by its advices and took its own decision at its discretion as expressly stated in Agreement. Petitioner was charging "market services and advisory fee" in their invoices. Since petitioner had not rendered any services in more than one state or UT Sec 13(7) was not applicable. Petitioner had not rendered any service to an individual; thus, nature of services were not covered under sec 13(3)(b) as such services are essentially in nature of personal services which require physical presence of service recipient. Services that were supplied were not directly in relation to an immovable property. Thus, services rendered by petitioner were covered under Sec 13(4). Resultantly, petitioner's claim for refund was to be processed [Sec 13 of IGST Tax Act, 2017 & Sect 54 of CGST Act, 2017]

**CUBE HIGHWAYS AND TRANSPORTATION ASSETS ADVISOR PVT. LTD.  
V/S ASSISTANT COMMISSIONER OF CGST**

**Citation: (2023) 9 Centax 290 (Del.) [17-08-2023]**

# Questions Please

**Thanks for your Patience and Time**



# Manual > Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)

## How can I as a taxpayer file the Letter of Undertaking (LUT) for export of goods or services at the GST Portal?

To file the Letter of Undertaking (LUT) for export of goods or services at the GST Portal, perform the following steps:

1. Access the GST Portal at [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > User Services > Furnish Letter of Undertaking (LUT)** command.



4. Form GST RFD-11 is displayed. Select the financial year for which LUT is applied for from the **LUT Applied for Financial Year** drop-down list.
5. Click the **Choose File** button to upload the previous LUT.

**Note:**

- Only PDF or JPEG file formats are allowed.
- Maximum file size for upload is 2 MB.

6. Select the declaration checkboxes.
7. In the Name, Address and occupation of the independent and reliable witnesses section, enter the name and address of 2 witnesses.
8. In the **Place of Filing LUT** field, enter the place.
9. In the **Name of Primary/ Other Authorized Signatory** drop-down list, select the name of authorized signatory.
10. In the **Place** field, enter the place where the form is filed.

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**Goods and Services Tax**  
 Government of India, States and Union Territories

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English

**GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services**

**GSTIN** - 22AJIPA1572E3ZT      **Legal Name** - ANGAD JASBIRSINGH ARORA      **Trade Name** - LTrade  
**Address** - 1, mg, edity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year\*

Select

Document Upload

Previous Letter of Undertaking (LUT)

[Choose File](#) No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

**Note:** You can attach the Letter of undertaking already created for the FY, if any.

**Instructions to file LUT**

1. Select the Financial Year for which you want to furnish the LUT
2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application
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

**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 **NURUL MOHAMADBHAI SAIYED of 1, MG, ECity, Chandigarh, Chandigarh, 160019** having Goods & Services Tax Identification Number No. **04APIPS0052DLZS** 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.

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

**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

**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

Place of Filing LUT*		Date of Filing LUT*
<input type="text" value="Enter Place"/>		12/02/2018

Name of Primary/ other Authorized Signatory *	Place*
<input type="text" value="Select"/>	<input type="text" value="Enter Place"/>
Designation / Status*	Date*
	12/02/2018

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

**1** DSC is compulsory for Companies & LLP  
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English

**GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services**

**GSTIN** - 22AJIPA1572E3ZT

**Legal Name** - ANGAD JASBIRSINGH ARORA

**Trade Name** - LTrade

**Address** - 1, mg, ecity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

**LUT Applied for financial year\***  

2017-18
▼

📎

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Previous Letter of Undertaking (LUT)

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📎 Maximum file size for upload is 2 MB.

Note: You can attach the Letter of undertaking already created for the FY, if any.

**Instructions to file LUT**

1. Select the Financial Year for which you want to furnish the LUT
2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application
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

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

I/We **ANGAD JASBIRSINGH ARORA** of **1, mg, ecity, Raipur, Chhattisgarh, 492001** having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** 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 **9th day of March, 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.

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 \***  

Akash

**Occupation**  

Enter Occupation

**Address of Witness \***

**Building No./ Flat No. \***  

C-403

**Floor No.**  

Enter Floor No

**Name of the Premises / Building**  

Premises/Building

**Road / Street \***  

Ananth Nagar

**City / Town / Locality / Village \***  

Bangalore

**State \***  

Karnataka ▼

**District \***  

Bengaluru (Bangalore) Urb: ▼

**PIN Code \***  

560100

**2. Name of Witness \***  

Suresh

**Occupation**  

Enter Occupation

**Address of Witness \***

**Building No./ Flat No. \***  

D-56

**Floor No.**  

Enter Floor No

**Name of the Premises / Building**  

Premises/Building

**Road / Street \***  

Vasundhara Layput

**City / Town / Locality / Village \***  

Bangalore

**State \***  

Karnataka ▼

**District \***  

Bengaluru (Bangalore) Urb: ▼

**PIN Code \***  

560100



Place of Filing LUT*	Date of Filing LUT*
Bangalore	09/03/2018

Name of Primary/ other Authorized Signatory *	Place*
ANGAD ARORA[AJIPA1572E]	Bangalore
Designation / Status*	Date*
Director	09/03/2018

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form

6. Once signed and filed, Form cannot be edited

ⓘ 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

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Dashboard Services User Services Furnish Letter of Undertaking (LUT) English

✓ Application Saved Successfully. You can retrieve saved application from Services --> User Services --> My Saved Applications.

GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services

**GSTIN** - 22AJIPA1572E3ZT
**Legal Name** - ANGAD JASBIRSINGH ARORA
**Trade Name** - LTrade

**Address** - 1, mg, ecity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year\*

2017-18

Document Upload

Previous Letter of Undertaking (LUT)

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Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

**Note:** You can attach the Letter of undertaking already created for the FY, if any.

Instructions to file LUT

1. Select the Financial Year for which you want to furnish the LUT
2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application
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

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

I/We **ANGAD JASBIRSINGH ARORA** of **1, mg, ecity, Raipur, Chhattisgarh, 492001** having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** 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 **9th day of March, 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;\*

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**Name, address and occupation of the independent Witnesses**

**1. Name of Witness\***

Akash

**Address of Witness\***

**Building No./ Flat No.\***

C-403

**Road / Street\***

Ananth Nagar

**State\***

Karnataka ▾

**Floor No.**

Enter Floor No

**City / Town / Locality / Village\***

Bangalore

**District\***

Bengaluru (Bangalore) Urb ▾

**Name of the Premises / Building**

Premises/Building

**PIN Code\***

560100

**2. Name of Witness\***

Suresh

**Address of Witness\***

**Building No./ Flat No.\***

D-56

**Road / Street\***

Vasundhara Layput

**Floor No.**

Enter Floor No

**City / Town / Locality / Village\***



Bangalore

**Name of the Premises / Building**

Premises/Building

State* Karnataka	District* Bengaluru (Bangalore) Urb;	PIN Code* 560100
Place of Filing LUT* Bangalore	Date of Filing LUT* 09/03/2018	
Name of Primary/ other Authorized Signatory* Select	Place* Enter Place	5. Primary Authorized signatory or other Authorized signatory can sign the Application Form 6. Once signed and filed, Form cannot be edited
Designation / Status* ⓘ DSC is compulsory for Companies & LLP ⓘ Facing problem using DSC? Click here for help	Date* 09/03/2018	
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05/03/2018	GST RFD-11	Application for Furnishing Letter of Undertaking	20/03/2018	Draft ⓘ	

12. Click the **PREVIEW** button to preview the form.

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Dashboard Services User Services Furnish Letter of Undertaking (LUT)
English

**GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services**

**GSTIN** - 22AJIPA1572E3ZT

**Legal Name** - ANGAD JASBIRSINGH ARORA

**Trade Name** - LTrade

**Address** - 1, mg, ecity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year \*

2017-18 ▾

**Document Upload**  
 Previous Letter of Undertaking (LUT)

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Maximum file size for upload is 2 MB.

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**Instructions to file LUT**

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4. Enter the details of two independent witnesses

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

I/We **ANGAD JASBIRSINGH ARORA** of **1, mg, ecity, Raipur, Chhattisgarh, 492001** having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** 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 **9th day of March, 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; \*

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

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**Occupation**

**Address of Witness \***

**Building No./ Flat No. \***

**Floor No.**

**Name of the Premises / Building**

**Road / Street \***

**City / Town / Locality / Village \***

**State \***  
 ▾

**District \***  
 ▾

**PIN Code \***

**2. Name of Witness \***

**Occupation**

**Address of Witness \***

**Building No./ Flat No. \***

**Floor No.**

**Name of the Premises / Building**

**Road / Street \***

**City / Town / Locality / Village \***

**State \***  
 ▾

**District \***  
 ▾

**PIN Code \***

Place of Filing LUT*	Date of Filing LUT*	5. Primary Authorized signatory or other Authorized signatory can sign the Application Form 6. Once signed and filed, Form cannot be edited
Bangalore	09/03/2018	
Name of Primary/ other Authorized Signatory *	Place*	
ANGAD ARORA[AJIPA1572E]	Bangalore	
Designation / Status*	Date*	
Director	09/03/2018	
ⓘ DSC is compulsory for Companies & LLP ⓘ Facing problem using DSC? Click here for help		
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**Letter of Undertaking for export of goods or services without payment of integrated tax**  
[See rule 96A]

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

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

1. Name of Witness      Occupation  
**Akash**

Address of Witness  
**C-403, Ananth Nagar, Bangalore, Bengaluru (Bangalore) Urban, Karnataka, 560100**

2. Name of Witness      Occupation  
**Suresh**

Address of Witness  
**D-56, Vasundhara Layout, Bangalore, Bengaluru (Bangalore) Urban, Karnataka, 560100**

Place of Filing LUT      Date of Filing LUT  
**Bangalore**      **09/03/2018**

Verification details :

Name of Primary/ other Authorized Signatory      Place  
**ANGAD ARORA[AJIPA1572E]**      **Bangalore**

Designation / Status      Date  
**Director**      **09/03/2018**

13. Click the **SIGN AND FILE WITH DSC** or **SIGN AND FILE WITH EVC** button.

**Note:** If you have saved the form and retrieving it later, you need to select the name of authorized signatory and enter the place where the form is filed before filing the form.



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Dashboard Services User Services Furnish Letter of Undertaking (LUT) English

**GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services**

**GSTIN** - 22AJIPA1572E3ZT

**Legal Name** - ANGAD JASBIRSINGH ARORA

**Trade Name** - LTrade

**Address** - 1, mg, ecity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year \*

2017-18 ▾

**Document Upload**  
 Previous Letter of Undertaking (LUT)

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Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

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**Instructions to file LUT**

1. Select the Financial Year for which you want to furnish the LUT
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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

**Letter of Undertaking for export of goods or services without payment of integrated tax**  
 (See rule 96A)  
  
 Goods and Services Tax Identification Number - 22AJIPA1572E3ZT  
  
 To  
 The President of India (hereinafter called the "President"), acting through the proper officer  
  
 I/We **ANGAD JASBIRSINGH ARORA** of **1, mg, ecity, Raipur, Chhattisgarh, 492001** having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** 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 **9th day of March, 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; \*

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**Name, address and occupation of the independent Witnesses**

**1. Name of Witness \***

**Occupation**

**Address of Witness \***

**Building No./ Flat No. \***

**Floor No.**

**Name of the Premises / Building**

**Road / Street \***

**City / Town / Locality / Village \***

**State \***

**District \***

**PIN Code \***

**2. Name of Witness \***

**Occupation**

**Address of Witness \***

**Building No./ Flat No. \***

**Floor No.**

**Name of the Premises / Building**

**Road / Street \***

**City / Town / Locality / Village \***

**State \***

**District \***

**PIN Code \***

[https://tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing\\_of\\_Letter\\_of\\_Undertaking.htm](https://tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing_of_Letter_of_Undertaking.htm)

10/12

Place of Filing LUT*	Date of Filing LUT*	
Bangalore	09/03/2018	
Name of Primary/ other Authorized Signatory *	Place*	5. Primary Authorized signatory or other Authorized signatory can sign the Application Form 6. Once signed and filed, Form cannot be edited
ANGAD ARORA[AJIPA1572E]	Bangalore	
Designation / Status*	Date*	
Director	09/03/2018	
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14. Click the **PROCEED** button.



- Submit with DSC: Sign the application using the registered Digital Signature Certificate of the selected authorized signatory.
- Submit with EVC: If the EVC option is selected, the system will trigger an OTP to the registered mobile phone number and e-mail address of the authorized signatory. Enter that OTP in the pop-up to sign the application.

Notes:

- The system generates an ARN and displays a confirmation message.
- GST Portal sends the ARN at registered email and mobile of the Taxpayer by e-mail and SMS.
- You can click the **DOWNLOAD** button to download the acknowledgement.

✔ Your form has been signed successfully through EVC

Application submitted successfully. ARN AA220318000009V

#### Acknowledgment for LUT

Application Reference Number (ARN) AA220318000009V

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

Date of filing	09/03/2018
Time of filing	18:35
Goods and Services Tax Identification Number (GSTIN)	22AJIPA1572E3ZT
Legal Name	ANGAD JASBIRSINGH ARORA
Trade Name (if available)	LTrade
Center Jurisdiction	(RAIPUR),(DIVISION-I RAIPUR),(RANGE-I)
State Jurisdiction	Raipur - 1
Filed By	ANGAD ARORA

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**

**Note:** You can click the **DOWNLOAD** button to download the acknowledgement.

#### Acknowledgment for LUT

Application Reference Number (ARN) AA220318000009V

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

Date of filing	09/03/2018
Time of filing	18:35
Goods and Services Tax Identification Number (GSTIN)	22AJIPA1572E3ZT
Legal Name	ANGAD JASBIRSINGH ARORA
Trade Name (if available)	LTrade
Center Jurisdiction	(RAIPUR), (DIVISION-I RAIPUR),(RANGE-I)
State Jurisdiction	Raipur - 1
Filed By	ANGAD ARORA

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

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## **Default list of Input services for SEZ developers and units**

1.	Airport Authority Services
2.	Architect Services
3.	Asset Management Services
4.	Advertising agency services
5.	Airport services
6.	Banking and other financial services
7.	Business exhibition services
8.	Cargo Handling services
9.	Chartered Accountant services
10.	Cleaning activity services
11.	Clearing and forwarding agents services
12.	Commercial or industrial construction services
13.	Company secretary services
14.	Computer network services
15.	Consulting Engineer's services
16.	Cost Accountant services
17.	Courier services
18.	Credit rating agency services
19.	Custom house agent services
20.	Commercial training and coaching services
21.	Convention services
22.	Copyright services
23.	Design services
24.	Development and supply of content services
25.	Erection, commission and installation services
26.	General insurance business services
27.	Goods transport agency services
28.	Information technology software services
29.	Interior decorator services
30.	Internet communication services
31.	Intellectual property services
32.	Legal consultancy services
33.	Management, maintenance or repair services
34.	Manpower recruitment and supply agency services
35.	Market reasearch agency services
36.	Other port services
37.	Outdoor caterer services

38.	Packaging activity services
39.	Port services
40.	Processing and clearing house services
41.	Renting of immovable property services
42.	Security agency services
43.	Site formation and clearance, excavation earth moving
44.	Storage and warehousing services
45.	Supply of tangible goods
46.	Survey and map making services
47.	Scientific or technical consultancy service
48.	Sound recording studio or agency services
49.	Technical inspection and certification
50.	Technical testing and analysis services
51.	Telecommunication services
52.	Transport of goods by Air services
53.	Transport of goods by Rail services
54.	Transport of goods by Road services
55.	Works contract services
56.	Transport of goods services
57.	Construction services
58.	On-line information and database access services
59.	Rent-a-cab scheme operator's services
60.	SEZ online services
61.	Air travel Agent services
62.	Rail travel Agent services
63.	Travel Agent's services
64.	Business support service
65.	Transport Passenger by Air
66.	Accommodation service
67.	Management and Business consultant services