



# Letter of Undertaking under GST

## EXIM MANAGEMENT SERVICES

HEAD OFFICE - OFFICE # 5, ARAHANT BUILDING, KARVE ROAD, PUNE 411004

OUR BRANCHES – MUMBAI, NASIK & AHMEDABAD





## What is Letter of Undertaking under GST

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Letter of undertaking is the document that the user provides declaring fulfilment of all requirements under GST. It is furnished in case of export undertaken without paying IGST. Also, according to the Notification No. 37 /2017 – Central Tax It is mandatory to furnish LUT to export goods or services or both without paying IGST. If the exporter fails to provide the LUT, then he has to pay IGST or provide an export bond. Earlier LUT could only be filed offline at the concerned GST office. But to further ease the process the Government has made the LUT filing online.



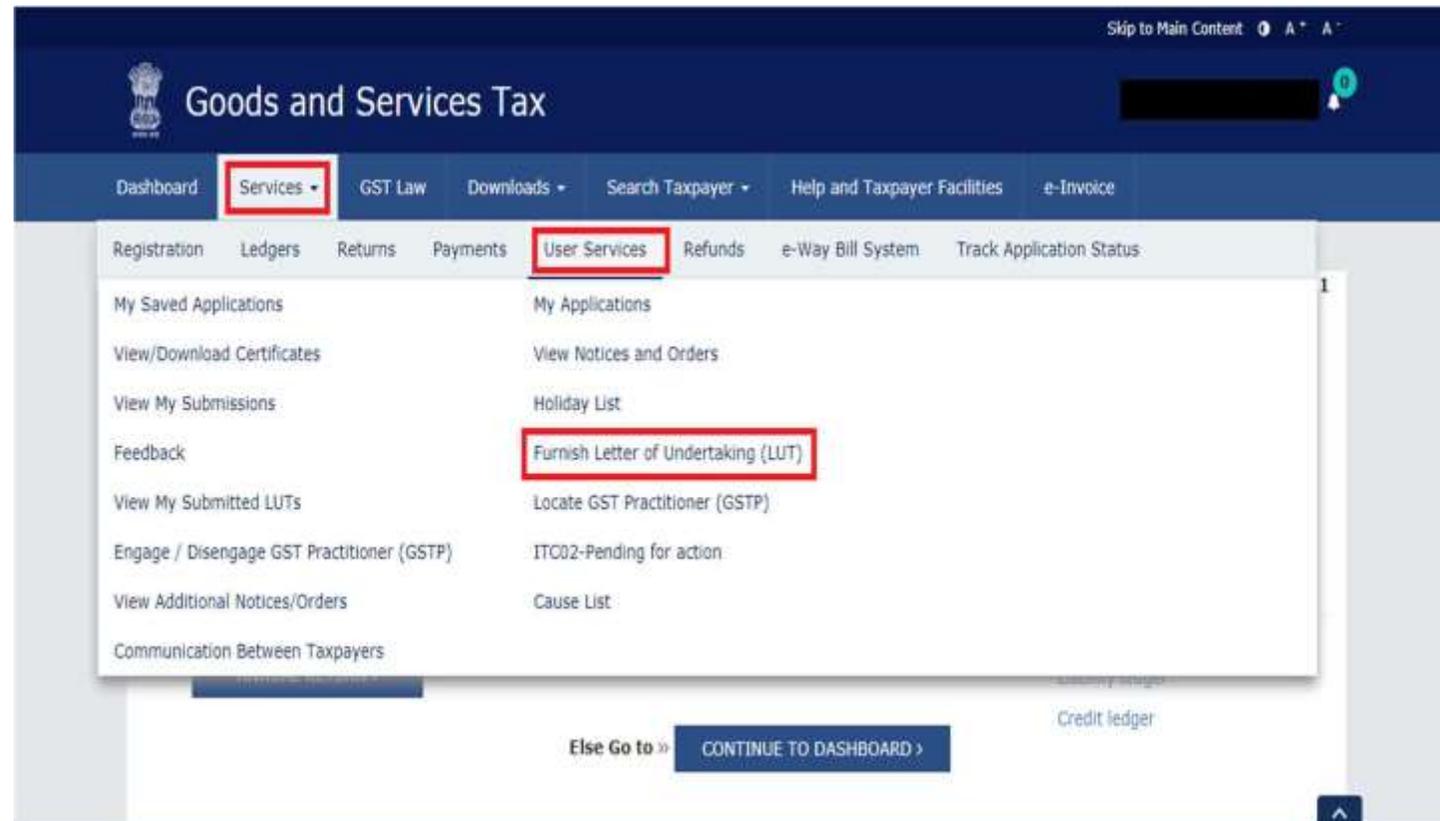
# Process of Filing LUT

1. Login to <https://services.gst.gov.in/services/login>

A screenshot of the GST Services Login page. The page has a dark blue header with the text "Goods and Services Tax" and a "Login" link. Below the header is a navigation menu with options: Home, Services (highlighted), GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The main content area is titled "Login" and contains a form with two input fields: "Username\*" and "Password\*", both marked with a red asterisk. Below the fields is a blue "LOGIN" button. There are also links for "Forgot Username" and "Forgot Password". A note at the bottom states: "First time login: If you are logging in for the first time, click [here](#) to log in." A small "v" icon is visible in the bottom right corner of the form area.

# Process of Filing LUT

2. Click on the services tab and under that select the User services and the select Furnish LUT .



The screenshot shows the Goods and Services Tax portal interface. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Services' tab is highlighted with a red box. Below it, the 'User Services' sub-tab is also highlighted with a red box. The 'Furnish Letter of Undertaking (LUT)' option is selected and highlighted with a red box. Other options in the 'User Services' menu include 'My Saved Applications', 'View/Download Certificates', 'View My Submissions', 'Feedback', 'View My Submitted LUTs', 'Engage / Disengage GST Practitioner (GSTP)', 'View Additional Notices/Orders', and 'Communication Between Taxpayers'. At the bottom, there is a button labeled 'CONTINUE TO DASHBOARD >' and a link for 'Credit ledger'.



# Process of Filing LUT

3. Under the “LUT applied for Financial year” Select the financial year for 2021-22 from the LUT Applied for Financial Year drop-down list. Click the Choose File button to upload the previous LUT (In case , you have furnished LUT for the previous period, attach the same and continue to file your application)

Goods and Services Tax

Dashboard Services - GST Law Downloads - Search Taxpayer - Help and Taxpayer Facilities e-Invoice

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 -  Legal Name -  Trade Name -

Address -

\* Indicates Mandatory Fields

LUT Applied for financial year\*

Document Upload  
Previous Letter of Undertaking (LUT)

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

# Process of Filing LUT

4. Fill the details in the form appearing on the screen Then you need to tick mark by clicking against the three boxes. By doing this, the exporter undertakes.

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

I/We \_\_\_\_\_ of \_\_\_\_\_ having Goods & Services Tax Identification Number No. \_\_\_\_\_ 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 \_\_\_\_\_ 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)

4. Enter the details of two independent witnesses

Top



# Process of Filing LUT

- Export of goods will be done within three months from the date of issue of export invoice or this time may be extended if allowed by the Commissioner.
- The exporter needs to abide by GST law in respect of exports.
- To pay Integrated tax along with Interest if failed to export.

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

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# Process of Filing LUT

5. Mention witnesses for generating LUT Independent Witnesses Information: Fill the name, Occupation, and address of two independent witnesses in the boxes highlighted here We need to declare the witnesses of the LUT on running bonds/ Bank guarantee. (Two witnesses are required to file LUT)

Name, address and occupation of the independent Witnesses

**1. Name of Witness\***

Enter Name  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\***

Enter Name  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\*

Top

# Process of Filing LUT

6. Preview Letter of Undertaking (LUT) Enter Place of Filing your LUT under the place of filing LUT and then click on SAVE after saving your document you can preview your Document by clicking on the preview to verify the form before submission.

Place of Filing LUT*	Date of Filing LUT*
<input type="text" value="Enter Place"/>	18/02/2021

Name of Primary/ other Authorized Signatory *	Place*
<input type="text" value="Select"/>	<input type="text" value="Enter Place"/>
Designation / Status*	Date*
	18/02/2021

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](#)



# Process of Filing LUT

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## 7. Signing of Letter of Undertaking

File the form after signing it-

- 1. The exporter or any other authorized signatory can sign the letter of Undertaking.
- 2. Authorized signatories include partners, MD or company Secretary or the proprietor or any other person authorized by these people.



## Process of Filing LUT

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We can sign the application with Digital Signature Certificate of the authorized signatory. Click on the 'Sign and file with DSC' a warning message box appears, click on PROCEED button. Then the system provides the application reference number.

We can also submit with EVC: Click on 'Sign and file with EVC.' Then you will receive an OTP to your registered mobile number; you will also get an email notification for the same. Enter the OTP in the pop-up message then you will receive a warning box for submission. You need to click on PROCEED to get your application reference number.

\*LLPs and companies can only use DSC for filing.

8. Getting LUT confirmation-

Then you will get an email notification and SMS to your registered mobile number.



# Process of Filing LUT

9. Download your GST Letter of Undertaking You can now download your acknowledgment by clicking on the DOWNLOAD option.

Dashboard > Services > User Services > GST RFD-11 > Acknowledgement English

✔ Your form has been signed successfully through EVC.

**Application submitted successfully. ARN AA2201180002340**

**Acknowledgment for LUT**

Application Reference Number (ARN)	AA2201180002340
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You have filed the application successfully and the particulars of the application are given as under :

Date of filing	12/02/2018
Time of filing	14.30
Goods and Services Tax Identification Number (GSTIN)	29AAEC03622D1ZY
Legal Name	ABC Steel Private Limited
Trade Name (if available)	CCBC125 Power Steel
Center Jurisdiction	(GANDHINAGAR), (DIVISION-1 GANDHINAGAR), (RANGE-II)
State Jurisdiction	GANDHINAGAR-II
Filed By	ABC Steel Private Limited

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](#)



# Thank You

Please visit us at <http://eximmanagementservices.com/>

For Business Inquiries Write to us at:- [eximpune@eximmanagementservices.com](mailto:eximpune@eximmanagementservices.com) and  
[export@eximmanagementservices.com](mailto:export@eximmanagementservices.com)

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**EXIM MANAGEMET SERVICES**

**Office No. 5, 2<sup>nd</sup> Floor, Arihant Complex, Opp. Ayurvedic Rasashala, Karve Road, Pune 411004**