



भारत सरकार

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय

केंद्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी

GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,
C. R. BUILDING, HAKIMPORA, SILIGURI-734001, WB

Tele – 0353- 2523124

Fax – 0353- 2523146

Email – siliguri@excise.nic.in

F. No. – V (08)01/GST/TN/Tech/Slg.Com/18-19

Trade Notice No. 06/GST/2018

Dated: // /04/2018

Attention of the Trade & Industries, field formations, Departmental Officers and all other concerned is invited to the following Circular issued by the Commissioner (GST), GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Govt. of India for information, guidance and compliance please.

Sl. No.	Circular No. & Date	Issuing Authority	Subject regarding
1.	Circular No. 40/14/2018-GST dated 6 th April, 2018 under F. No. 349/82/2017-GST	The Commissioner (GST), GST Policy Wing, Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India,	Clarification on issues related to furnishing of Bond/Letter of Undertaking (LUT) for exports.

2. It may be noted that the aforementioned Circular is also available on official link of Central Board of Indirect Taxes and Customs at <http://www.cbec.gov.in/htdocs-cbec/gst/circularno-40-cgst.pdf>.

3. **Effect of the Circular:**

"LUT for Export of goods without payment of IGST is to be submitted in the common portal online (instead of physical submission to the jurisdictional GST officer as was being done earlier) and it shall be deemed to be accepted as soon as ARN is generated online and there is no need to furnish physical copy".

4. For full text and legal interpretation, the aforesaid Circular may be referred to.


(BAMINI TANTI)
आयुक्त/ COMMISSIONER

Copy to:

1. The Principal Chief Commissioner, CGST & CX, Kolkata Zone for his kind information.
2. The Deputy/Assistant Commissioner of CGST & CX, Cooch Behar/Darjeeling/Dinajpur/ Gangtok/ Jalpaiguri/ Malda/ Siliguri Division for information with a request to circulate it to the Range level.
3. The Deputy/Assistant Commissioner (P&V)/Hdqrs AEU/A&R/Adjudication/LAW/STAT/Computer Cell/Headquarters Pool/TAR for information.
4. The Superintendent (Systems), Office of the Principal Chief Commissioner, CGST & CX, Kolkata Zone with a request to upload the Trade Notice in the departmental website.
5. The President, Federation of Chambers of Commerce & Industry, North Bengal (FOCIN), Basanta Niketan, 2, Bidhan Road, Siliguri-734001 with a request to circulate the instant Trade Notice widely among the members.
6. The President, Siliguri Merchants Association, SMA Building, Agrasen Road, Siliguri—734005.
7. The Chairman, CII, North Bengal Zonal office, City Centre, Block-F, No. 03-13, Siliguri—734010 with a request to circulate the instant Trade Notice widely among the members.
8. The Confederation of Indian Industries, Sikkim State Office, City Centre, Block-F, No. 03-13, Siliguri—734010 with the request to circulate among members.
9. The Sikkim Chamber of Commerce, Mahatma Gandhi Road, Gangtok, Sikkim—737101 with the request to circulate among members.
10. The G.M. B.S.N.L. Office of the General Manager of Telecom, Siliguri-734001.
11. The Director, North Bengal Security Services, Ramkrishna Road, Ashrampara, Siliguri-734001.
12. The General Secretary, Jalpaiguri Districts Merchants Association, Pradhan Building, Din Bazar, Jalpaiguri-735101.
13. The President, Darjeeling Chamber of Commerce, 50/B, Capital Market, Ladenla Road, Darjeeling-734101.
14. The Working Secretary, Dakshin Dinajpur Chamber of Commerce, P.O. - Balurghat, Distt.- Dakshin Dinajpur-733101.
15. The Joint Secretary, Malda Merchants Chamber of Commerce, Banijya Bhawan, Senkopara, Maheshmati, Malda-732101.
16. The General Secretary, Raiganj Merchants Association, NS Road, Banijya Bhawan, PO—Raiganj, Dist—Uttar Dinajpur, PIN—733134.
17. The Secretary, North Bengal Exporters Association, S. F. Road, Jajodia Market-Block ,1st Floor, Siliguri 734005.
18. The Notice Board, C. R. Building, Siliguri.

Depaha
11/4/18
Assistant Commissioner (Hdqrs Tech)