



केन्द्रीय उत्पाद शुल्क एवं केन्द्रीय कर आयुक्तालय, मंगलूरु  
CENTRAL EXCISE AND CENTRAL TAX COMMISSIONERATE, MANGALURU  
**CLARIFICATIONS REGARDING EXECUTING LUT BY AN EXPORTER**



### WHO ARE ELIGIBLE?

ALL REGISTERED SUPPLIERS SATISFYING EITHER OF THE TWO FOLLOWING CONDITIONS:

- HAS RECEIVED A MINIMUM FORWARD INWARD REMITTANCE OF 10% OF EXPORT TURNOVER IN THE PRECEDING FINANCIAL YEAR, PROVIDED THAT THE AMOUNT IS NOT LESS THAN ONE CRORE. (ONLY SUCH EXPORTERS WHO HAVE RECEIVED A REMITTANCE OF ONE CRORE OR 10% OF EXPORT TURNOVER, WHICHEVER IS HIGHER AMOUNT, IN THE PRECEDING FINANCIAL YEAR)

OR

- A STATUS HOLDER AS SPECIFIED IN PARAGRAPHS 3.20 & 3.21 OF FOREIGN TRADE POLICY 2015-2020

### HOW TO APPLY?

ON LETTER HEAD CONTAINING SIGNATURE AND SEAL OF THE PERSON OR THE PERSON AUTHORISED IN THIS BEHALF AS PROVIDED IN THE NOTIFICATION.

### DOCUMENTS REQUIRED

- DOCUMENTS FULFILLING THE CONDITIONS OF LUT WITH SELF DECLARATION ARE ACCEPTABLE.
- SELF DECLARATION BY THE EXPORTER THAT HE HAS NOT BEEN PROSECUTED
- STATUS HOLDERS TO SUBMIT A SELF ATTESTED COPY OF THE STATUS CERTIFICATE ALONG WITH ID PROOF.
- VERIFICATION WILL BE DONE ON POST-FACTO BASIS.

### WHOM TO APPLY?

- TO THE JURISDICTIONAL ASSISTANT COMMISSIONER/DEPUTY COMMISSIONER HAVING JURISDICTION OVER THE PRINCIPAL PLACE OF BUSINESS OF THE EXPORTER
- EXPORTER IS AT LIBERTY TO APPROACH CENTRE OR STATE TAX AUTHORITY TILL ADMINISTRATIVE MECHANISM FOR ASSIGNING OF TAXPAYERS TO RESPECTIVE AUTHORITY IS IMPLEMENTED

### TIME LIMIT FOR ISSUANCE

LUTs SUBMITTED WITH RELEVANT AND COMPLETE DOCUMENTS SHALL BE ISSUED WITHIN THREE WORKING DAYS. ALL EFFORTS WILL BE TAKEN BY THIS OFFICE TO ISSUE LUT FOR A COMPLETE APPLICATION ON THE SAME DAY.