Government of India	Government of India Ministry of Commerce & Industry Office of the Development Commissioner Admin Office Building, MEPZ - Special Economic Zone, GST ROAD, Tambaram, Chennai - 600 045 Tel:044-2262 82305 Fax:044 2262 8218,

File No. MSEZH/R/E/26/00004 Dated: 22.05.2026

To
Shri. Anandan,
29/46 Sundara Moorthy,
Vinayakarkovil Street,
Chengalpattu, Tamil Nadu
Emai: Anandan.ganesan@zwilling.com

Sir,

Sub: Information required under RTI Act, 2005 -Reg.

Kindly refer to your RTI application received dated 21.04.2026, the information sought are given below as per the details available in this office records is provided herewith.

Sl.No.	INFORMATION SOUGHT	INFORMATION FURNISHED
1	Whether LUT filed under Rule 96A of CGST Rules can be applied retrospectively for supplies already made prior to the date of LUT filing within the same financial year. In case a supplier has made zero-rated supply to an SEZ unit before filing LUT for the relevant financial year, whether such supplies are eligible for tax exemption without payment of IGST. Whether there are any circulars, notifications, or judicial decisions permitting acceptance of LUT for supplies made prior to the LUT filing date within the same financial year. In such cases, what is the prescribed procedure to regularize the transaction. Whether payment of IGST is mandatory, or any alternative compliance mechanism is available.	In this regard the provisions of Rule 96A is furnished below: **[Rule 96A. [2][Export] of goods or services under bond or Letter of Undertaking. -** (1) 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 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of - (a) fifteen days after the expiry of three months 3[or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or 6[(b) fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India, whichever is later, from the date of issue of the invoice for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.]]. (2) The details of the export invoices contained in FORM GSTR-1 7[, as amended in FORM GSTR-1A if any,] furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system."

	Whether the benefit of zero-rated supply to SEZ unit can be denied solely on the ground of delayed LUT filing, even when the supply is otherwise eligible under GST provisions. Copies of relevant circulars, notifications, instructions, or internal guidelines issued by CBIC or GST authorities on this matter.	As per this rule the LUT should be furnished prior to the export of goods / supplies to SEZ. Further the Board as per Circular No. 37/11/2018-GST dated 15th March 2018 para no 4.1 is reproduced below: "In this regard, it is emphasised that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. The delay in furnishing of LUT in such cases may be condoned and the facility for export under LUT may be allowed on 'ex post facto' basis taking into account the facts and circumstances of each case." As per this Board's circular two conditions is to be satisfied in cases were the LUT has been filed after the export / Zero rated supplies has been made and duty exemption is to be claimed. First condition is the unit is to establish that exports in terms of relevant provisions has been made and the second condition is that the delay in furnishing the LUT is to be condoned taking into account the facts and circumstances of each case basis and thereafter the facility of export under LUT may be allowed on Ex Post Facto basis. Company can approach the Jurisdictional GST Officer seeking condonation of delay in filing the LUT and establish that the goods are exported / Zero rated supplies made.

2. If you are not satisfied with the information furnished above, you may prefer an appeal with the 1st Appellate Authority.

Shri. Prabu Kumar K,
First Appellate Authority,
Office of the Development Commissioner,
MEPZ-Special Economic Zone,
N.H. 45, Tambaram, Chennai-600 045.

Yours sincerely,

(BALASUBRAMANIYAM S)
CPIO/Assistant Development Commissioner