

Deadline for filing Letter of Undertaking

The GST portal is now open for Letter of Undertaking (LUT) renewal for **FY 2025-26!**

Ensure seamless tax-free exports by filing before **March 31, 2025.**

Exporters and suppliers to Special Economic Zones (SEZ) are required to renew their LUTs annually, as the existing LUT for FY 2024-25 remains valid only until March 31, 2025. It is mandatory to submit the LUT for FY 2025-26 by March 31, 2025.

What is an LUT?

A Letter of Undertaking (LUT) is a declaration submitted by exporters and SEZ suppliers under the Goods and Services Tax (GST) regime in India. By filing an LUT, businesses commit to exporting their goods or services without levying GST on them. Additionally, they agree to ensure that the revenue generated from these exports is remitted in convertible foreign exchange within a specified period, typically three months. This commitment is fulfilled by submitting the straightforward online Form GST RFD-11, available on the GST Portal.



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