

Q1: What is LUT in GST?

A: LUT (Letter of Undertaking) is a declaration that allows exporters to supply goods or services **without paying IGST**.

Q2: Why is LUT required?

A: Without LUT, exporters must **pay IGST first and then claim a refund**, causing working-capital blockage.

Q3: Who can file LUT?

A: Any GST-registered person exporting goods, services, or supplying to **SEZ units/developers**.

Q4: Who cannot file LUT?

A: Persons **prosecuted for GST/tax evasion exceeding ₹2.5 crore** are not eligible.

Q5: What is the validity of LUT?

A: LUT is valid for **one financial year** and must be renewed annually.

Q6: What are the benefits of LUT?

A:

- ✓ No IGST payment
- ✓ No refund delay
- ✓ Improved cash flow
- ✓ Faster export process

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Q7: Is LUT filing online or offline?

A: Fully **online** through GST Portal → Services → User Services → Furnish LUT.

Q8: What documents are required for LUT filing?

A:

- GSTIN
- PAN of authorised signatory
- Witness details
- Previous LUT (if any)

Q9: What happens if LUT is not filed?

A: Exports must be done with **IGST payment**, and refund must be claimed later.

Q10: Does LUT apply to domestic business?

A: No. LUT applies **only to exports and SEZ supplies**.

Q11: Is LUT mandatory for all exporters?

A: Yes, if they want to export **without payment of IGST**.

Q12: Is LUT required for service exports?

A: Yes. LUT is applicable for **both goods and service exports**.

Q13: Is LUT required for zero-rated supplies?

A: Yes. LUT is filed specifically for **zero-rated supplies**.

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Q14: Can LUT be filed multiple times in a year?

A: No. **One LUT per financial year** is sufficient.

Q15: Is there any fee for LUT filing?

A: No. **LUT filing is free of cost.**

Q16: Who can sign the LUT?

A: The **authorised signatory** registered on the GST portal.

Q17: Are physical documents required for LUT?

A: No. **LUT is auto-approved online.**

Q18: Is approval required from GST officer for LUT?

A: No manual approval. **LUT is accepted instantly online.**

Q19: Can LUT be amended after filing?

A: No. **Fresh LUT must be filed in the next financial year.**

Q20: Is LUT required for export under bond?

A: **LUT replaces bond** for eligible exporters.

Q21: What is the difference between LUT and Bond?

A: **LUT needs no bank guarantee**, while bond may require it.

Q22: Is LUT applicable for SEZ supplies?

A: Yes. **LUT covers supplies to SEZ units and developers.**

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Q23: When should LUT be filed?

A: Ideally **before starting exports** for the financial year.

Q24: What if LUT expires?

A: Exports must be done **with IGST payment** until fresh LUT is filed.

Q25: Is LUT linked with GSTR filings?

A: Yes. Export details declared in **GSTR-1 and GSTR-3B**.

Q26: Can new GST registrants file LUT?

A: Yes, immediately after **GST registration**.

Q27: Is LUT required every year even if no exports?

A: No. File LUT **only if exports are planned**.

Q28: Can LUT be filed for future exports?

A: Yes. LUT is filed **in advance for the entire year**.

Q29: What is a common mistake in LUT?

A: Forgetting **yearly renewal**, leading to IGST payment.

Q30: Best compliance tip for LUT users?

A: **Renew LUT before April 1st** every year to avoid export issues.

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