



IMPRESSIVE ART INTERIOR

19, Alkapuri, behd. Lakend Hotel,
UDAIPUR 313001 (Raj.) INDIA

Trusted MSME Exporter | Govt. Certified Since 1997

Cell: +91 935-281-4068 (WhatsApp)
Cell 2: +91 766-555-6222
Email: mail.impartinter@gmail.com
Website: www.noveltyofsilver.com

GST LUT Declaration Letter for GIRIRAJ Services

Date : 11-07-2025

To:

The Jurisdictional GST Officer
Goods and Services Tax Department
Government of India

Subject: Declaration under GST for Export of Legal and Trade Advisory Services – LUT-based Export without Payment of IGST

Respected Sir/Madam,

We, **M/s IMPRESSIVE ART INTERIOR**, a Government of India recognized MSME exporter, bearing **GST Registration Number: 08ACYPC6040J2Z9**, with principal place of business at **19, Alkapuri, Mahakaaleshwar Mandir Road, Udaipur, Rajasthan – 313001**, submit the following declaration under the GST regime for export of services under **Letter of Undertaking (LUT)** without payment of Integrated GST.

Declaration:

We hereby declare that our business has expanded its service offerings to include an export promotion-oriented initiative titled:

“Global Initiative for Restitution, Investment Returns, and Allied Justice” (in short “GIRIRAJ”)

This initiative delivers **value-added legal, trade documentation, and restitution support services to our global buyers and foreign clients** who have faced financial losses or trade complications in export-import transactions with Indian counterparts.

Nature and Classification of Export Services:

Service Type:

- ◆ Export of Trade Advisory and Legal Support Documentation Services

HSN/SAC Classification (as applicable):

- ✓ 998399 – Other professional, technical and business services not elsewhere classified
- ✓ 998312 – Legal documentation and certification services

All services under the GIRIRAJ initiative are provided to foreign entities located outside India, with all remittances received in **freely convertible foreign currency**, in full compliance with **FEMA and RBI** guidelines.

Government of India Policy Alignment:

Our export services under GIRIRAJ are **inspired by and aligned with the objectives of the Government of India's Export Promotion efforts**, as envisioned under:

- **Foreign Trade Policy (FTP)**
- **MSME facilitation schemes**
- **FIEO's buyer outreach and recovery support efforts**

Through GIRIRAJ, we aim to **support India's trade credibility and buyer confidence worldwide** by ensuring timely legal documentation, ethical trade dispute assistance, and contract restitution support.

Request for FEMA & RBI Reporting:

We respectfully request that all **inward foreign remittances** received under this category be duly acknowledged as legitimate service export earnings, and that your office may initiate the **necessary FEMA classification and RBI submission procedures** on our behalf.

We undertake to maintain all documentary compliance and furnish necessary details and declarations as required under the GST Act, FEMA Act, and RBI circulars.

Declaration under LUT:

We hereby affirm that all the services exported under this category are performed **without payment of IGST** under the **valid Letter of Undertaking (LUT)** for the applicable financial year and shall comply with all terms as per Rule 96A of the CGST Rules.

Yours sincerely,

For M/s IMPRESSIVE ART INTERIOR



Authorized Signatory:

Name: SUNEIL CHAUDHRY

Designation: Proprietor

GSTIN: 08ACYPC6040J2Z9

Place: Udaipur, Rajasthan

Date: 11-07-2025

Enclosed : (1.) Our GSTN Registration Certificate