

No.K-43022/130/2024-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Section)

Instruction No. 123

Vaniya Bhawan, New Delhi
Dated the 23 February, 2026

To
All Zonal Development Commissioners

Subject: Execution of Bond-cum-Legal Undertaking by SEZ Developers/Units under SEZ Rules, 2006 – Clarification - Reg.

Ma'am/Sir,

In supersession of Instruction No. 2 dated 24.03.2006 issued in this regard, it is hereby clarified that the Bond-cum-Legal Undertaking (BLUT) required to be furnished by Units/Developers under the provisions of the SEZ Act, 2005 and the SEZ Rules, 2006 made thereunder may be submitted electronically, in such format/manner as may be specified from time to time.

2. The BLUT may be executed as an electronic Bond-cum-Legal Undertaking (e-BLUT), including through e-stamp or other digital mechanisms, in alignment with the electronic systems in operation, such as ICEGATE, where electronic bonds are accepted.
3. Consequently, the requirement of execution of the BLUT on non-judicial stamp paper and notarization by a Notary Public is hereby dispensed with.
4. This issue with the approval of the Competent Authority.

Yours faithfully,


23/02/26

(Prateek Bajpai)

Under Secretary to the Govt. of India

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Pr. Dissem.


24/2/26

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