



File No.: IFSCA-SEZ/104/2024-SEZ

Date: 05-03-2026

Public Notice No. 09/2025-26 - Execution of BLUT by SEZ Developers/Units

Attention is invited to Instruction No. 123 dated 23.02.2026 (**copy attached**) of the Department of Commerce issued on the captioned subject in supersession of Instruction No. 2 dated 24.03.2006.

2. Accordingly, the BLUT under Rule 22 of the SEZ Rules 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. As presently the SEZ portal does not have the facility of electronic signing of the BLUT submitted by the Units, the existing process of approval of BLUT shall continue till such a facility is made operational in the portal.
5. Units are accordingly advised that pursuant to the above instructions, they may now execute BLUT through e-stamp or any other digital mechanisms, instead of the practice in vogue i.e. on non-judicial stamp paper and notarization, and submit such BLUT in physical form to the office of Administrator (IFSCA).
6. Once the physical BLUT is approved by the Customs office and Administrator (IFSCA), the approved copy will be e-mailed to the Unit.
7. The Unit may then submit the approved copy in the SEZ portal for integration of BLUT in the portal.
8. This Public Notice is issued with the approval of the Administrator (IFSCA).

(Goutham S.)
DGM (SEZ Division)