



भारतसरकार / Government of India

फलताविशेष आर्थिक क्षेत्र / FALTA SPECIAL ECONOMIC ZONE

वाणिज्यविभाग / Department of Commerce

वाणिज्यऔरउद्योगमंत्रालय / Ministry of Commerce & Industry

निजामपैलेस, दूसराएमएसओभवन, चौथीमंजिल / Nizam Palace, 2nd MSO Building, 4th Floor

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Falta SEZ



FSEZ/MOC&BOA/2025/ 2060



Dated: 24.03.2026

Circular

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

Sir,

I am directed to enclose herewith Instruction No. 123 dated 23.02.2026 of the Department of Commerce (SEZ Section) on the above subject, for compliance of the same.

Encl.: As above.

Digitally signed by
BISWANATH KUNDU
Date: 24-03-2026
(Biswanath Kundu)
13:18:21

Assistant Development Commissioner

To:

- (1) All the Units/Developers of SEZs under FSEZ

Copy to:

- (1) All Specified Officers / DDCs / ADCs of FSEZ
- (2) FSEZ Website.



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

Instruction No. 123

Vanijya Bhawan, New Delhi
Dated the 23 February, 2026

To
All Zonal Development Commissioners

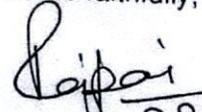
Subject: Execution of Bond-cum-Legal Undertaking by SEZ Developers/Units under SEZ Rules, 2006 – Clarification - Reg.

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

Tel. 011-2303 9939

Email: prateekbajpai.moca@nic.in

Instruction No. 2

No. F. 5/1/2006-EPZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(EPZ Section)

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Udyog Bhawan, New Delhi
Dated the 24th March, 2006

To
The Development Commissioner,
MSEZ, VSEZ, NSEZ, CSEZ,
SEEPZ-SEZ, KSEZ, FSEZ

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

Sir/Madam,

As you are aware, SEZ Developers/Units are required to furnish a Bond-cum- Legal Undertaking in Form - D and H respectively in terms of Rule 22 of the Special Economic Zones Rules, 2006. Clarifications have been sought as to the manner in which the Bond-cum-Legal Undertaking should be executed by the Developer/Units.

2. It is hereby clarified that the Bond-cum-Legal Undertaking from the Units/Developers may be obtained on a non-judicial stamp paper of Rs. 100 bought in the State where the SEZ/Unit is located and notarized by a Notary Public registered in the concerned State. All existing Units/Developers may also be advised to execute Bond-cum-Legal Undertaking under the SEZ Rules, 2006 latest by 30.4.2006.

Yours faithfully,

(Rajgopal Sharma)
Deputy Secretary

Copy to:

3. The EPC for EOU and SEZ Units.
4. SEZ Website.

Copy to PPS to SS(GKP)/JS(RK).