

भारत सरकार  
वाणिज्य और उद्योग मंत्रालय  
विकास आयुक्त का कार्यालय  
सीपज़ विशेष आर्थिक क्षेत्र  
अंधेरी (पूर्व), मुंबई - 400096



Government of India  
Ministry of Commerce & Industry  
Office of the Development Commissioner  
SEEPZ Special Economic Zone  
Andheri (E), Mumbai - 400096

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F. No.: SEEPZM-CUSTOGENF/504/2025-CUST-Part (4)

Date: 09.03.2026

**Public Notice No. 02 / 2026**

**Subject: Amendment to Public Notice No. 07/2024 dated 09.12.2024 regarding Procedure for Management of Bond-cum-Legal Undertaking (BLUT) – reg.**

Attention of all Units and Departmental Officers is invited to this office Public Notice No. 07/2024 dated 09.12.2024 issued on the above cited subject.

2. In terms of Rule 22(1)(iv)(d) of the Special Economic Zones Rules, 2006 read with Instruction No. 72 dated 30.11.2024 issued under the Special Economic Zones Act, 2005, it has been clarified that no debit and credit mechanism is prescribed in respect of the Bond-cum-Legal Undertaking (BLUT). The responsibility to maintain proper accounts of duty foregone and to ensure adequacy of bond amount at all material times rests with the Unit, subject to quarterly/annual monitoring by the competent authority.
3. Representations have been received from SEEPZ Gems & Jewellery Manufacturers Association (SGJMA) regarding operational difficulties encountered by Units in clearance of import and export consignments on account of non-reflection of bond credit in the ICEGATE system, leading to procedural delays.
4. The matter has been examined by this office. In order to mitigate hardship to trade and to ensure continuity of operations pending system-level modification by DG Systems, it has been decided that, as an interim measure:
  - (i) Quarterly credit of the bond amount in the system shall be undertaken by the officer concerned suo-motu at the end of each quarter.
  - (ii) Such credit shall be affected without insisting upon submission of declaration or undertaking from the Units.
  - (iii) The above arrangement shall remain in force until auto-credit functionality is operationalized in ICEGATE by DG Systems.
5. This amendment is issued as a facilitative measure to align the system-driven workflow with the extant legal provisions under the SEZ framework and to prevent disruption in legitimate trade.

6. All concerned officers are directed to ensure strict compliance with the above instructions.
7. This is issued with the approval of the Development Commissioner.

Digitally signed by  
SANDIP DINKAR BHOSALE  
Date: 09-03-2026  
15:18:21 (SANDIP BHOSALE)  
DEPUTY DEVELOPMENT COMMISSIONER  
SEEPZ SEZ

**Copy To:**

1. Directorate General of Systems & Data Management (ICEGATE), 1st Floor, CR Building, IP Estate, New Delhi – 110095 for information please
2. Joint Secretary SEZ-Division, Ministry of Commerce & Industry, Department of Commerce, Vanijya Bhawan, New Delhi – 110001 for information please
3. All Officers of Customs Section, SEEPZ-SEZ Zone
4. All Units of SEEPZ-SEZ Zone