

CITIZENS' CHARTER (Last updated on 20.12.2019)

Vision

Partnering in India's socio-economic growth by formulating and implementing progressive indirect tax policies adopting stakeholder-centric approach and protecting the frontiers.

Mission

A robust indirect tax and border control administration, with a view towards delivery of services, which is –

- Simple and predictable
- Fair and just
- Transparent
- Technology-driven

and which –

- Encourages trust – based voluntary compliance
- Protects honest taxpayers' rights
- Facilitates trade with risk-based enforcement
- Enables legitimate movement of people, goods and services.
- Supplement the efforts to ensure national security, and;
- Continually invests in capacity building to achieve professional and ethical excellence.

Our Motto

“Desh Sevarth Kar Sanchay” Tax collection in Service of the Nation

Core Values

- Integrity and judiciousness
- Impartiality and Fairness
- Courtesy and Understanding
- Objectivity and Transparency
- Uprightness and Conscientiousness
- Promptness and Efficiency

Our Expectations

We expect citizens to:

- Uphold and respect the laws of the land
- Voluntarily discharge all tax liabilities
- Fulfill their duties and legal obligations in time
- Be honest in furnishing information
- Be co-operative and forthright in inquiries and verifications
- Avoid unnecessary litigation.

OUR STANDARDS

We aspire to provide the following key services within specified timelines:

S.No.	Key Services	Timelines
1	i. Acknowledgement of all written communication including declarations, intimations, applications and returns	3 days
	ii. Acknowledgement of communication received through electronic media	Immediate
2	Convey decision on matters including declarations or assessments	15 days
3	i. Disposal of refund claim of Customs Duty	90 days from receipt of complete application
	ii. Disposal of refund claims of GST	60 days from the receipt of complete application
4	• i. Sanction of Drawback	
	(a) In Case of electronic processing of drawback claims	7 days after filing of export general manifest
	(b) In Case of manual processing of drawback claims	15 days of filling of manual return
	ii. Fixation of Brand rate of Duty	30 days from date of

	Drawback	complete application
5	Cargo Release Time	
	(a) In case of exports	
	i. For Sea Cargo	i. 48 hours
	ii. Air Cargo, Inland Container Deport & Land Customs Stations	ii. 24 hours
	(b) In case of imports	
	i. For Sea Cargo	i. 72 hours
	ii. Air Cargo, Inland Container Deport	ii. 48 hours
	iii. Land Customs Stations	iii. 24 hours
6	GST Registration	3 days after receipt of complete application form
7	Amendment in registration, if found eligible	15 days
8	Cancellation of GST Registration	30 days from the date of application
9	Advance intimation before undertaking audit	Minimum 15 days
10	Conclusion of Audit, if being conducted at the premises of the auditee	
	<ul style="list-style-type: none"> • a.GST Audit • b.Customs Audit 	<ul style="list-style-type: none"> • a.90 days from the commencement of audit • b.30 days from the commencement of audit

11	Intimation of findings of audit	30 days after conclusion of audit
12	Release of seized documents and things, if not required by the Department	30 days after issue of Show Cause Notice
13	Complete examination and clearance of export consignment at factory/warehouse premises	24 hours from receipt of application by proper officer
14	Permission for self-sealing for export consignment	10 days from receipt of application by proper officer
15	Issue of Orders-in-Original/Orders-in-Appeal	30 days from the date of conclusion of personal hearing where all the requisite information is available
16	Finalization of provisional assessment	30 days from the date of conclusion of inquiry or submission of requisite documents
17.	Return of Bond and BG in Export Promotion Schemes	
	(a) When not selected by customs for verification	10 days from receipt of complete application including EODC
	(b) Other cases not under investigation	30 days from receipt of complete application including EODC

OUR COMMITMENT

We shall strive to:

- To encourage voluntary compliance
- To educate citizens about indirect tax laws
- To continuously enhance service delivery standards
- To promote a consultative and collaborative environment
- To provide information and other assistance at the GST Seva Kendras/Facilitation Counters as also on the website **www.cbic.gov.in**
- To effectively combat corruption as part of the comprehensive national mission for promotion of integrity

Grievance Redressal

- We will acknowledge grievances within 48 hours of receipt and attempt to provide final reply within 30 days of their receipt.
- In case the grievance is not responded to within the prescribed time norms or the remedy offered is not satisfactory, an appeal can be filed with the next higher authority. The appeal will be decided within 15 days of the receipt.
- Common grievances can be taken up in Open House meetings of Public Grievance Committee, Customs Clearance Facilitation Committee, Permanent Trade Facilitation Committee, Regional Advisory Committee.
- The grievance redressal mechanism including contact details of public grievance officers are available on the website www.cbic.gov.in

Note:

- Information required to be published under Section 4.1.b of RTI Act, 2005 are available on the website **www.cbic.gov.in**
- The standards of service deliverables under GST are applicable mutatis mutandis to the service deliverables under Central Excise and the Service Tax.
- Time norms for other services, as may be prescribed, shall also be observed.