

आयुक्त का कार्यालय केंद्रीय जीएसटी और केंद्रीय उत्पाद शुल्क  
**OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE**  
 केंद्रीय राजस्व भवन, बीबी कुलम मदुरै - 625 002  
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C.No.IV/16/25/2020-TECH-GST-SEVOTTAM

26/09/2020

**Trade Notice No.06/2020-Sevottam**

Sub : The New Citizens' Charter and the Service Quality Assurance/ Service Delivery Standards Implementation in Madurai Commissionerate & Tirunelveli Sub-Commissionerate as per the IS 15700: 2018, CBIC-SQM – Regarding.  
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In pursuance of the Instructions in D.O.F No DGTS/61/2017 dated 20.12.2019, communicated by the Director General of Taxpayer Services (DGTS), New Delhi, Madurai Commissionerate and Tirunelveli Sub-Commissionerate assure their commitments to a) effective implementation of the New Citizens' Charter & b) delivery of services, confirming to the Service Quality Assurance/ Service Delivery Standards [as per the IS 15700:2018, CBIC-SQM]. In all, there are seventeen services, specified in the New Citizens' Charter, for effective delivery, within the specified timeline, to the citizens/stakeholders/taxpayers, confirming to the specified quality standards. The services, specified, in the New Citizen's Charter, the Prescribed Service Deliverables and the Timelines are given below:

Sl. No.	Service in Citizens' Charter	What is covered	Input needed from citizen / stakeholder	Service Deliverable /Timeline
1.	Acknowledgement of all the written communication including declarations intimations, applications and returns  Acknowledgement of communication received through electronic mode	Only the documents received from the Citizen shall be considered in this standard. No internal/ departmental correspondence will be a part of the standard.	Written communication on plain paper or in the prescribed format or received through electronic mode	Acknowledgement with unique ID Issued  Within 3 days Auto acknowledgement issued through the electronic mode  Immediate
2.	Convey decision on matters including declarations or assessments	Scrutiny is not a part of standard. As regards where this applies, the decision is warranted for the benefit of	Written communication on a plain paper or in prescribed format	Written reply to the customer

		citizen.	specifically highlighting that a decision is needed	Within 15 days
3.	Disposal of refund claim	Refund claim under relevant Acts read with rules & notification	Complete refund claim in prescribed format. List of documents to be attached with the claim are available on CBIC website.	Refund granted or refund rejection as per due procedure.  Within 60 days from receipt of complete refund claims of GST and 90 days from receipt of complete refund claims of Customs Duty
4.	<p><b>1. Sanctioning of Drawback</b></p> <p>In case of electronic processing of Drawback claims</p> <p>In case of manual processing of Drawback claims</p> <p><b>2. Fixation of Brand rate of Duty Drawback</b></p>	The export goods for which drawback rate has not been fixed.	Complete application for for fixation of the Brand Rate to be submitted at the Port of Export.	<p>Within 7 days after filing of EGM</p> <p>Within 15 days of filing of manual return</p> <p>Provisional Brand Rate Fixation letter issued till the finalization of the brand rate fixation.</p> <p>Within 30 days from date of complete application</p>
5.	<p>Cargo Release Time:</p> <p><b>In case of exports:</b></p> <p>For Sea Cargo (within 48 hours)</p> <p>ii. Air Cargo, Inland Container Depot &amp; Land Customs Stations (within 24 hours)</p>	Clear the goods covered under a declaration of export like shipping bill.	Electronic filing of declaration through ICES or in paper in the prescribed format	"Let Export Order" issued for the goods

	<p><b>In case of Imports:</b></p> <p>i) For Sea Cargo (within 72 hours)</p> <p>ii) Air Cargo, Inland Container Depot (within 48 hours)</p> <p>iii) Land Customs Stations (within 24 hours)</p>	<p>Clear the goods covered Under a declaration of Import, like the Bill of Entry.</p> <p>Any delay on the part of the importer in payment of duty shall be a separate variable and delay in duty payment shall be excluded to measure compliance to the standard.</p>	<p>Electronic filing of declaration through ICES or in paper in the prescribed format</p>	<p>Out of Charge order issued for the goods</p>
6.	Complete GST registration	Facility for the applicant to obtain registration on the GST common portal	Filing appropriate GST REG forms through electronic means on the GST common portal	<p>Grant of the Certificate of registration</p> <p>Within 3 working days after receipt of complete application form</p>
7.	Amendment in registration, if found eligible	Amendments of details like change in legal name/ change of address of the principal/ additional place of business, addition or deletion of partners or directors etc. which does not warrant a cancellation of registration.	The amendments are to be submitted within 15 days of the occurrence of event warranting amendment along with valid documents	<p>The proper officer approves/ rejects the amendments</p> <p>Within 15 days</p>
8.	Cancellation of GST Registration	Cancellation of registration on the request of the taxpayer is covered.	Application for cancellation of the registration filed through electronic means along with relevant details	<p>Proper officer cancels the registration if found eligible or rejects the application for cancellation.</p> <p>Within 30 days from the date of application</p>
9.	Advance intimation before Undertaking the audit	Intimation of audit to the registered taxpayer before undertaking audit	None	Intimation to the <b>Auditee</b> of the dates of audit and documents called for by the Department

				(Minimum 15 working days)
10.	<p>Conclusion of Audit, if being conducted at the premises of the audit</p> <p><b>GST Audit</b></p> <p>Within 90 days from the commencement of audit</p> <p><b>Customs Audit</b></p> <p>Within 30 days from the commencement of audit</p>	<p>Conduct of audit at the premises of the registered Tax payer</p>	<p>To make available the books of accounts and other documents and provide information sought for within stipulated time, and to provide the necessary facility for audit.</p>	<p>Conclusion of audit</p>
11.	<p>Intimation of findings of audit</p> <p>Within 30 days after conclusion of audit</p>	<p>Taxpayer to be intimated of the findings of the audit conducted</p>	<p>None</p>	<p>On conclusion of the audit, the proper Officer shall inform the findings of audit to the registered person.</p>
12.	<p>Release of seized documents and things, if not required by the department</p>	<p>If seized documents and/or things are not required these would be released within 30 days of the issue of Show Cause Notice</p>	<p>None</p>	<p>Return of documents and/ or things not required by the Department</p> <p>Within 30 days after issuance Show Cause Notice</p>
13.	<p>Complete examination and clearance of export consignment at factory/ warehouse premises</p>	<p>Accept a request for examination and clearance of export consignment at factory/warehouse/Premises</p>	<p>Request on a plain paper or in prescribed format</p>	<p>Conduct of examination for clearance of export consignments</p> <p>Within 24 hours from receipt of the application by the Proper Officer</p>
14.	<p>Permission for self-sealing for export consignments</p>	<p>Granting of permission for Self-Sealing for Export consignments.</p>	<p>Request on a plain paper or in prescribed format</p>	<p>Acceptance/ rejection of the request for Self-Sealing.</p>

				Within 10days from the receipt of the application by the Proper Officer.
15	Issue of Orders-in-Original / Orders-in-Appeal	Issue of the Order-in-Original/Order-in-Appeal after giving the due opportunity to the Tax Payer, to be heard.	Appear for Personal Hearing and submit information as required	Issuance of the Order-in-Original/Order-in-Appeal  Within 30 days from the date of conclusion of the Personal Hearing where all the requisite information is available.
16	Finalization of provisional assessment	The Final Order needs to be passed finalizing the Provisional Assessment	Taxpayer to submit necessary documents, information, etc.	Issuance of final assessment order  Within 30 days from the date of conclusion of the enquiry or submission of requisite documents
17.	<b>Return of Bond and BG in Export Promotion Schemes:</b>  a) When not selected by customs for verification  b) Other cases not under investigation	Goods covered under export promotion schemes	Complete application including EODC.	The Bond and BG is returned to the exporter:-  Within 10 days from the rreceipt of complete application including EODC  Within 30 days from receiptof the complete application including EODC.

2. The services specified in SI. No.1, 2, 3, 6, 7, 8, 12, 15, 16 of the above table are specifically applicable to the CGST Commissionerate. The new Citizens Charter and the Service Quality Manual [IS 15700:2018] are available for free download, in the website [www.cbic.gov.in](http://www.cbic.gov.in), for reference.

3. To ensure that citizens / stakeholders / taxpayers get services as per the prescribed norms, CBIC has adopted CPGRAMS (Central Pubic Grievance Redress and Monitoring System), for handling citizen's complaints / grievances. Any citizen can login to [www.pgportal.gov.in](http://www.pgportal.gov.in) and raise grievances if prescribed service norms (service deliverables and timeline) are not met or there is any complaint relating to discharge of CBIC's regulatory and service functions. Commissioner,

Madurai, CGST, is the Public Grievance Officer.

**4.** यह वयापार नोटसि जारी कयिा गया ह ताकडिउपरोक्त सदरभो क वषिय और परण वविरण स  
www.cbic.gov.in

4. This Trade Notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred to in CBIC's websites www.cbic.gov.in.

**5.** टरड एड इडसटरी एसोसिएशन / वाणजिय मडलो स अनरोध कयिा जाता ह कटिटरड नोटसि क

5. The Trade & Industry Associations / Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

**6.** सभी कषतराधकिारी सहायक आयकतो स अनरोध ह कवि अपन परभार म आन वाल सभी

6. All the jurisdictional Assistant Commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and taxpayers falling under their jurisdiction.

This issues with the approval of the Commissioner.

**(Issued from file C.No.IV/16/25/2020-TECH-GST-SEVOTTAM)**

Pandiraja V  
Joint Commissioner  
26/09/2020

To

1) All the Members of Regional Advisory Committee - Trade and Industry

(As per the mailing list).

2) All GST Registrants — Centrally administered (By Email), Madurai Commissionerate &

Tirunelveli Sub-Commissionerate.

3) The Joint Commissioner of CGST & CE, HQrs. Office, Madurai

4) The Joint Commissioner of CGST & CE, Tirunelveli Sub-Commissionerate.

5) All the Deputy/Assistant Commissioner of CGST & CE, HQrs., Madurai.

6) The Deputy/Assistant Commissioner of All the Divisions of Madurai Commissionerate & Tirunelveli Sub-

Commissionerate. (By e-Office)

7) Notice Board.