



Central Board of Indirect Taxes and Customs

CITIZENS' CHARTER

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

KEY SERVICES

1. (i). Acknowledgement of all written communication including declarations, intimations, applications and returns
(ii). Acknowledgement of communication received through electronic media
2. Convey decision on matters relating to declarations or assessments
3. (i). Disposal of refund claim of Customs Duty
(ii). Disposal of refund claims of GST

TIMELINE

3 days

Immediate

15 days

90 days from receipt of complete application
60 days from the receipt of complete application

KEY SERVICES	TIMELINES
4. i. Sanction of Drawback (a) In Case of electronic processing of drawback claims (b) In Case of manual processing of drawback claims ii. Fixation of Brand rate of Duty Drawback	7 days after filing of export general manifest 15 days of filling of manual return 30 days from date of complete application
5. Cargo release time (a) In case of exports i. For Sea Cargo ii. Air Cargo, Inland Container Depot & Land Customs Stations (b) In case of imports i. For Sea Cargo ii. Air Cargo, Inland Container Depot iii. Land Customs Stations	i. 48 hours ii. 24 hours i. 72 hours ii. 48 hours 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 (a) GST Audit (b) Customs Audit	90 days from the commencement of audit 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 no 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	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 (b) Other cases not under investigation	10 days from receipt of complete application including EODC 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 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 to 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.