

## **CITIZENS' CHARTER (Last updated on 11.12.2024)**

### **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
- Continually invests in capacity building to achieve professional and ethical excellence, and
- Promotes Ease of doing Business

### **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
- Fulfil 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:

<b>S. No.</b>	<b>Key Services</b>	<b>Timelines</b>
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 receipt of complete application
4	i. Sanction of Drawback	

	(a) In Case of electronic processing of drawback claims	3 days from Export
	(b) In Case of manual processing of drawback claims	15 days of filing of manual return
	ii. Fixation of Brand rate of Duty Drawback	25 days from date of complete application
5	Cargo Release Time	
	(a) In case of exports, for i. Sea Cargo ii. Air Cargo iii. ICD iv. LCS	i. 24 hours ii. 12 hours iii. 24 hours iv. 24 hours
	(b) In case of imports, for i. Sea Cargo ii. Air Cargo iii. ICD iv. LCS	i. 48 hours ii. 24 hours iii. 48 hours iv. 48 hours
6	GST Registration	i. 7 days (where Aadhaar number is authenticated) ii. 30 days (where Aadhaar Authentication has not been opted, or Aadhaar Authentication fails, or where the applicant is identified for physical verification of the premises.
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	a. 90 days from the commencement of audit b. 30 days from the commencement of audit
11	Intimation of findings of audit a. GST Audit b. Customs Audit	a. 30 days after conclusion of audit b. 7 days after finalization of audit report
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	<b><u>GST</u></b> <b><u>O-I-O:</u></b> 30 days from the date of conclusion of personal hearing where all the requisite information is available <b><u>O-I-A:</u></b> 1 year from the date on which appeal is filed. <b><u>CUSTOMS</u></b> <b><u>O-I-O/ O-I-A:</u></b> 30 days from the date of conclusion of personal hearing where all the requisite information is available
16	Finalization of provisional assessment	<b><u>GST</u></b> 6 months from the date of passing of the provisional order <b><u>CUSTOMS</u></b> 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
18	CPGRAMS	21 days
19	Suggestions for Ease of Doing Business (EoDB)- This Key facility has been provisioned for receiving suggestion from Trade/ Trade Associations/ Taxpayers and ensuring due consideration of the same by CBIC.	

## **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](http://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 21 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](http://www.cbic.gov.in)

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### **Note:**

- Information required to be published under Section 4.1.b of RTI Act, 2005 are available on the website [www.cbic.gov.in](http://www.cbic.gov.in).
- Time norms for other services, as may be prescribed, shall also be observed.