

9/19/2018
7/1/20.

American - B

AP/1/20
DVC/1/20
F.P. 1/20

Directorate General of Goods & Services Tax
5th Floor MTR Building, 8 Ring Road, Connaught Place, New Delhi-110 008

07 JAN 2020
85
RECEIVED

ADG for ny

CITIZENS' CHARTER

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	
<ul style="list-style-type: none"> • Integrity and judiciousness • Impartiality and Fairness • Courtesy and Understanding • Objectivity and Transparency • Uprightness and Conscientiousness • Promptness and Efficiency 	
Our Expectations	
<p>We expect citizens to:</p> <ul style="list-style-type: none"> • 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	
S.No	Timelines
1.	<ul style="list-style-type: none"> 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 ii. Disposal of refund claims of GST	90 days from receipt of complete application 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 Drawback	30 days from date of complete application
5.	Cargo Release Time	
	(a) In case of exports	
	i. For Sea Cargo	i. 48 hours
	ii. Air Cargo, Inland Container Depot & Land Customs Stations	ii. 24 hours
	(b) In case of imports	
	i. For Sea Cargo	i. 72 hours
	ii. Air Cargo, Inland Container Depot	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	
	a. GST Audit	a. 90 days from the commencement of audit
	b. Customs 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.