

Central Board of Excise & Customs

Citizens' Charter

The CBEC is the apex body for the collection of duties of Excise, Customs and Services (Service Tax). This organization is working within the Ministry of Finance and is the policy making body for the laws, procedures and methods by which the above taxes are to be collected. The cost of collection of the above taxes is the least in the world. In order to further improve the efficiency of collection of taxes and services rendered by the subordinate formations it was decided to formulate a Citizens' Charter.

This Charter is our declaration of mission, values and standards and our commitment to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax policies and procedures for the benefit of trade and industry who are our partners in progress.

The Citizens' Charter would be the benchmark to determine the efficiency of the CBEC and its formations and would be a dynamic document which would be reviewed at least once in two years.

VISION

Our Vision is to make the Indian indirect tax collection, an efficient, seamless and compliance friendly mechanism comparable with the best in the world.

MISSION

Our Mission is to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax initiatives aimed at:

- i) realizing the revenues in a fair, equitable and efficient manner
- ii) administering the Government's economic, tariff and trade policies with a practical and pragmatic approach
- iii) facilitating trade and industry by streamlining and simplifying Customs, Central Excise and Service Tax processes and helping Indian business to enhance its competitiveness
- iv) creating a climate for voluntary compliance by providing guidance and building mutual trust
- v) combating revenue evasion, commercial frauds and social menace in an effective manner.

OUR COMMITMENTS:

We shall carry out our tasks with –

- i) integrity and judiciousness
- ii) courtesy and understanding
- iii) objectivity and transparency
- iv) promptness and efficiency.

We shall encourage and assist voluntary tax compliance by our clients.

OUR STRATEGY:

To achieve our mission, we would focus on:

- i) Enhancing the use of information technology
- ii) Streamlining Customs, Central Excise and Service Tax Procedures
- iii) Evolving cooperative initiatives
- iv) Assisting in the formulation of Tariff policies
- v) Combating Revenue evasion, commercial frauds and social menace effectively.
- vi) Measuring conformance to service delivery standards
- vii) Developing professionalism and sense of responsibility.

OUR KEY FUNCTIONS AND SERVICES

Customs:

Regulatory functions

1. Assessment and examination of imported / exported goods
2. Prevention of illegal imports / exports
3. Passenger clearance
4. Adjudications and appeals
5. Refund, drawback and recoveries
6. Issue of rules / regulations / circulars / notifications.

Service functions

1. Dissemination of information on notifications and circulars relating to Customs matters, through CBEC website and Departmental publications
2. Issue of trade notices by Commissionerates to Trade Associations and others
3. Providing customs services on payment at client sites like examination of goods and related functions, escorting goods from one Customs area to another
4. Receipt / acknowledgement and redressal of public complaints / grievances
5. Responding to public enquiries

6. Providing Departmental level web-based information and interactive services.

Central Excise:

Regulatory functions

1. Registration of units manufacturing excisable goods
2. Receipt and finalization of Self Assessment Returns filed by registered units
3. Receipt of declaration forms filed by units with turnover below exemption limit
4. Prevention of evasion of Central Excise duty
5. Cenvat credit verification
6. Audit of Registered Units
7. Refund, rebate and recoveries
8. Adjudication and appeals
9. Issue of rules / regulations / circulars / notifications.

Service functions

1. Dissemination of information on notifications and circulars relating to Central Excise matters, through CBEC website and Departmental publications
2. Providing facility of factory stuffing of export goods in containers on request
3. Issue of trade notices by Commissionerates to Trade Associations and others
4. Responding to public enquiries
5. Receipt / acknowledgement and redressal of public complaints / grievances
6. Providing Departmental level web-based information and interactive services.

Service tax:

Regulatory functions;

1. Registration of providers of taxable services
2. Receipt and finalization of Self Assessment Returns filed by registered service providers
3. Prevention of evasion of Service Tax
4. Cenvat credit verification
5. Audit of registered service providers
6. Refunds and recoveries
7. Adjudication and appeals
8. Issue of rules / regulations / circulars / notifications.

Service functions

1. Dissemination of information on notifications and circulars relating to Service tax matters, through CBEC website and Departmental publications
2. Responding to public enquiries
3. Issue of trade notices by Commissionerates to Trade Associations and others
4. Receipt / acknowledgement and redressal of public complaints / grievances
5. Providing Departmental level web-based information and interactive services.

OUR EXPECTATIONS:

We expect full cooperation and commitment from tax payers to fulfill legal obligations as well as make honest declarations complete in all respects in the documents presented before the CBEC and its subordinate organizations. We expect tax payers to make prompt payment of taxes and avoid litigation merely to delay payment.

OUR STANDARDS:

We shall follow the following time norms in our services with a minimum compliance level of 80 %

- i) Acknowledge declaration, intimations, applications, returns and written communications immediately and in any case within 7 days of their receipt
- ii) Respond to all written communication within 15 working days of its receipt.
- iii) Settle any dispute relating to declarations or assessments within 10 working days of receipt of your written or oral explanation.
- iv) Refund amounts due to you within 30 working days of receiving a valid claim.
- v) Pay any duty drawback due to you within 48 hours of the export of the goods in case of electronic declarations and 15 days in case of paper declarations
- vi) Release the goods, when all legal requirements have been met,
 - a.** In case of exports, within 8 hours of filing an electronic declaration or within 24 hours of filing a paper declaration
 - b.** In case of imports, within 24 hours of filing an electronic declaration or within 72 hours of filing a paper declaration
- vii) Complete excise registration formalities within 48 hours of receiving your application
- viii) Complete examination and clearance of your export consignment at your factor premises, whenever you seek such a facility, within 24 hours of receiving intimation
- ix) Give you 15 days advance intimation before we undertake audit of your records.

- x) In case of likely or inevitable delay in decision making or when an issue is disputed, we shall promptly communicate the reasons on our own initiative.

Compliance levels shall be gradually enhanced through close monitoring, standardization of processes, use of IT enabled services etc.

OUR COMMITMENTS:

- i) All uniformed officers who deal with the public will wear name badges and carry Identity Cards;
- ii) Personal and business information disclosed to us will be kept confidential
- iii) Clearance of consignments will be withheld only after explaining the reasons for the same and we will give you full opportunity to explain before passing any final order;
- iv) Assesseees in the small scale sector will be visited only with proper authority from senior officers;
- v) Your tax compliance record will be recognized
- vi) Passengers can walk through customs area expecting courtesy, fairness and consideration;
- vii) Baggage of international passengers will be opened only after explaining the reasons and in their presence;
- viii) We will help in repacking baggage if we have made you unpack them;
- ix) We will explain the reasons if we need to search you and offer our own search before it;
- x) Investigations and penalty proceedings will be initiated only after senior officers of the Department are satisfied that prima facie evidence exists;
- xi) The investigating officer will explain the legal provisions and your rights and obligations
- xii) We will provide full information about appeal procedures and the authorities with whom appeals can be filed;
- xiii) We will continually consult stakeholders while reviewing our policies and procedures and provide timely publicity of changes in the law or procedures;
- xiv) Every possible assistance will be rendered by the Public Relations Officer in the Divisional Office/Commissionerate Office/Custom House (the name and telephone number of the Public Relations Officer will be prominently displayed at such offices) by providing all relevant information and details of procedures as may be required.

The service attributes shall be measured through customer perception feedback on the above commitments with an intention of continuous improvement in service delivery.

Complaints and Grievances:

We will promptly acknowledge complaints within 48 hours of receipt and attempt to provide final replies within 30 working days of their receipt.

Remedies available:

- i) Non-fulfillment of above could be taken up by the tax payers with the Commissioner of jurisdiction;
- ii) OMBUDSMAN of jurisdiction can be approached by the tax payers with any grievance including non-fulfillment of the Citizens Charter. The Ombudsman's terms of reference would be such that genuine grievances are removed within seven days;

PUBLIC GRIEVANCE OFFICER

The contact details of the, Commissionerate-wise, Public Grievance Officer are available at www.cbec.gov.in.