

**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:

S.No.	Key Services	Timelines
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 documents
	ii. Disposal of refund claims of GST	60 days from the receipt of complete documents
4	• i. Sanction of Drawback	
	(a) In Case of electronic processing of drawback claims	7 days after filing of export gene
	(b) In Case of manual processing of drawback claims	15 days of filling of manual retu
	ii. Fixation of Brand rate of Duty Drawback	30 days from date of complete a

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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

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GST Registration

3 days after receipt of complete application for

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
- b.30 days from the commencement of

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

14

Permission for self-sealing for export consignment

10 days from receipt of application by proper

15

Issue of Orders-in-Original/Orders-in-Anneal

30 days from the date of conclusion of person

16	Finalization of provisional assessment	information is available	30 days from the date of conclusion of inquiry
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 i
	(b) Other cases not under investigation		30 days from receipt of complete application

### 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 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](http://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](http://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.