

# Citizen Charter

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## Vision

Partnering in India's socio-economic growth by formulating and implementing progressive indirect tax policies adopting a 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
- Supplements the efforts to ensure national security
- 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:

1. Acknowledgement of all written communication including declarations, intimations, applications and returns:

- Written communication – 3 days
- Electronic communication – Immediate

2. Decision on matters including declarations or assessments – 15 days

3. Refund claims:

- Customs Duty – 90 days from receipt of complete application
- GST – 60 days from receipt of complete application

4. Sanction of Drawback:

- Electronic processing – 7 days after export general manifest filing
- Manual processing – 15 days after filing manual return
- Brand rate fixation – 30 days from complete application

5. Cargo Release Time:

- Export Sea Cargo – 48 hours
- Export Air Cargo – 24 hours
- Import Sea Cargo – 72 hours
- Import Air Cargo – 48 hours
- Land Customs – 24 hours

6. GST Registration – 3 days after receipt of complete application

7. Registration Amendment – 15 days

8. GST Registration Cancellation – 30 days

9. Advance intimation for audit – Minimum 15 days

10. Audit conclusion:

- GST – 90 days from audit start
- Customs – 30 days from audit start

11. Audit findings – 30 days after conclusion

12. Release of seized documents – 30 days after Show Cause Notice

13. Export consignment clearance at factory/warehouse – 24 hours

14. Permission for export self-sealing – 10 days

15. Orders-in-Original/Orders-in-Appeal – 30 days after personal hearing

16. Provisional assessment finalization – 30 days
17. Bond/BG return for Export Promotion Schemes:
  - Non-verified cases – 10 days
  - Other cases – 30 days

## **Our Commitment**

We shall strive to:

- Encourage voluntary compliance
- Educate citizens about indirect tax laws
- Continuously enhance service delivery standards
- Promote a consultative and collaborative environment
- Provide information and assistance at GST Seva Kendras, Facilitation Counters, and the website [www.cbic.gov.in](http://www.cbic.gov.in)
- Effectively combat corruption as part of the comprehensive national mission for promoting integrity

## **Grievance Redressal**

- We will acknowledge grievances within 48 hours and attempt to provide a final reply within 30 days.
- If grievances remain unresolved, appeals can be filed with higher authorities within 15 days.
- Common grievances may be addressed in Open House meetings of various committees.
- Grievance redressal mechanisms and contact details are available on [www.cbic.gov.in](http://www.cbic.gov.in).

Note:

- Information required under RTI Act, 2005 is available on [www.cbic.gov.in](http://www.cbic.gov.in).
- GST service standards apply to Central Excise and Service Tax as well.
- Other services will follow prescribed timelines.