

**OFFICE OF THE
INDIRECT TAX OMBUDSMAN, DELHI**
(Customs, Central Excise & Service Tax)
Department of Revenue
Ministry of Finance,
New Delhi

F NO. Ombuds(Delhi)/Policy/1/2012

PUBLIC NOTIC No. 1/2012

dt 21/08/2012

Subject: Dispute Resolution and Tax-Payer Services through
Indirect Tax Ombudsman, Delhi.

Attention of the Customs, Central Excise and Service Tax assesses, Importers, Exporters, Manufacturers, Service Providers and other members of Industry and Trade is invited to **“Indirect Tax Ombudsman Guidelines, 2011”** hereinafter referred to as ‘the Guidelines’, which is available in websites of both the Ministry of Finance and Central Board of Excise & Customs, (CBEC). In accordance with the said ‘Guidelines’, the Government of India has decided to set up the institution of ‘Indirect Tax Ombudsman’ at seven locations—Delhi, Mumbai, Chennai, Kolkata, Bangalore, Ahmedabad and Lucknow. The undersigned has been appointed as the **Indirect Tax Ombudsman, Delhi with jurisdiction over the states of Delhi, Haryana, Punjab, Himachal Pradesh and Jammu & Kashmir.**

2. The post of Indirect Tax Ombudsman has been created with the objective of enabling resolution of complaints relating to grievances against Customs, Central Excise and Service Tax Department and facilitating settlement of such complaints with satisfaction of the complainant. **Para 10 (III)** of ‘the Guidelines’ explains as to who can come up with complaint or grievance to the Ombudsman. **Certain basic conditions will have to be followed before lodging the complaint with the Ombudsman.** First, the complainant will have to make a representation either to the Grievance Cell of the Department or to the officer superior to the one complained against in the field formation. The next condition is that either the complainant did not receive reply from the authority complained to, within one month of lodging the complaint or the complaint was rejected or he was not satisfied with the reply to the complaint. **Para 9 of ‘the Guidelines’ specifies the grounds** on which a complaint may be filed. . One of the main grounds is **delay in the following** – issuance of refunds or rebate beyond the prescribed time limit, adjudication, registration of tax-payers, giving effect to appellate orders, release of seized books of account and assets etc. The other ground is non-adherence to principle of ‘First Come First Served’ in sending refunds and to rules prescribed for disbursement of drawback etc. Then there are grounds like unwarranted rude behaviour of the official with the tax-payers, non-acknowledgement of letters and documents and violation of administrative instructions and circulars by the officials etc. **Para 10 of the Guidelines explains the procedure for filing complaint.** A representation or complaint has to be filed in writing by the complainant himself or his authorized representative. For complaints filed electronically, while action will be initiated by the Ombudsman, the print-out will have to be signed by the complainant at the earliest. The complaint must contain the details of the basic facts relating to the complaint and the relief sought.

3. **Power and duties of the Ombudsman** have been outlined at **Paras 8 (I, II, III)** of the Guidelines. The Ombudsman shall have power to facilitate settlement of complaints either by **agreement through conciliation and mediation** between the Commissionerate and the complainant or by passing an **‘award’**. The details relating to passing an ‘award’ have been explained at **Para 13** of the Guidelines. The ‘award’ would be a speaking order comprising the elements specified at **sub-para (II) of aforesaid Para 13**. The ‘award’ would be binding on the concerned office as well as the complainant subject to the conditions specified at **sub- para (IV) of aforesaid Para 13**. The Ombudsman will protect individual tax- payer’s rights and will maintain confidentiality of information and document except to the extent considered by him to be reasonably required for complying with the principles of natural justice and fairplay in the proceedings.

4. Further, **Paras 11 & 12** of the guidelines clarify that for the purpose of promoting settlement of the complaints by agreement, the Ombudsman may follow such procedure as he may consider appropriate and that the **proceedings before the Ombudsman shall be summary** in nature, and that the **Ombudsman shall not be bound by any legal rules of evidence**.

5. This is also to inform that being a newly created post, the office of the Indirect Tax Ombudsman, Delhi is in the process of being set up. Meanwhile, the **Indirect Tax Ombudsman, Delhi has started functioning from his official residence at C II/ 101 A, Satya Marg, Chanakyapuri, New Delhi-21**, and a few representations have already been disposed of. Till the time the regular office address is notified, **representations/complaints relating to the jurisdiction of Indirect Tax Ombudsman, Delhi may be addressed to him at the aforesaid**

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address of the official residence. He may also be contacted at Mobile phone number 09999099394, whenever felt necessary.

6. Any difficulty noticed in implementing this Public Notice may be brought to the notice of the undersigned **in the address given at foregoing Para 5.**

(S. DUTT MAJUMDER)
Indirect Tax Ombudsman, Delhi
Department of Revenue
Ministry of Finance

Copy to the Web-Master, CBEC, New Delhi with a request to please put it in the CBEC Website at appropriate place as deems fit.

(S. DUTT MAJUMDER)