

DRAFT

# **CITIZENS' CHARTER**

**INCOME TAX DEPARTMENT  
GOVERNMENT OF INDIA**

**JUNE, 2010**

**A DECLARATION OF OUR COMMITMENT TO  
EXCELLENCE IN SERVICE TO TAX PAYERS**

The Citizens' Charter of the Income Tax Department is the declaration of the mission, vision, values and standards of delivery of various services to achieve excellence in service delivery to its taxpayers.

With a view to achieve continual improvement, the charter will be reviewed at least once in three years.

**Our Vision:**

To become a world-class organization partnering in nation building, through effective administration of the tax laws and excellent public service delivery mechanism, with state of the art technological capabilities and proficient human capital.

**Our Mission:**

- To promote voluntary compliance by keeping cost of compliance low and making compliance easy
- To enforce the tax laws with fairness and integrity
- To provide standardized quality service by streamlining processes
- To create a workforce striving for professional excellence sustained by an optimum infrastructure and technical knowhow
- To formulate and implement tax policies effectively

**We believe:**

- a) in transparency and fairness
- b) in encouraging and assisting tax payers in voluntary compliance of tax laws
- c) in providing effective deterrence to tax evasion which works against the interests of the nation and demotivates law abiding citizens

- d) in service delivery through all channels of communication including web/internet based technology
- e) in effective monitoring of charter promises through Central Action Plan

**We Aspire:**

- to educate tax payers and general public on tax laws and changes made therein from time to time and importance of voluntary compliance of tax laws by providing relevant information through different medias and by organizing awareness programmes at periodic intervals.

**Taxpayer Service Standards:**

<b>Sl. No.</b>	<b>Key Services</b>	<b>Time Norms (From the End of the month in which application/request received)</b>
1	To issue refund along with interest arising from processing under section 143(1) where return complete in all respect is received	9 months
3	To give effect to appellate/revision order	2 months
4	To dispose of rectification application	2 months
5	To issue of refund including interest, if any, arising from proceedings other than section 143(1)	1 month
6	i. Acknowledgment of Communications from taxpayer through electronic and other media/ by hand.	Immediate
	ii. Acknowledgment of Communications from taxpayer through post/courier/drop box	15 days
8	To dispose of application seeking extension of time for payment of tax or for grant of installment.	1 month
9	To issue Tax clearance Certificate under section 230 of the I.T. Act	Immediately or latest by next working day
10	To dispose of application for recognition/approval to provident fund/superannuation fund/gratuity fund	3 months
11	To dispose of application for grant of exemption or	One year

	continuance thereof to institutions (University, School, Hospital etc.) under section 10(23C) of the I.T. Act	
12	To dispose of application for approval to a fund under section 10(23AAA) of the I.T. Act	3 months
13	To dispose of application for registration of charitable or religious trust or institution	4 months
14	To dispose of application for approval of hospitals in respect of medical treatment of prescribed diseases.	3 months
15	To dispose of application for grant of approval to institution or fund under section 80G(5)(vi) of the I.T. Act.	5 months
16	To dispose of application for no deduction of tax or deduction of tax at lower rate	1 month
17	To redress/dispose of complaint/grievance	2 months
18	To dispose of application for transfer of case from one charge to another	2 months
19	Disposal of appeal by CIT (Appeal)	12 months
20	To return seized/impounded books after the final assessment and all appeals	2 months
21	To return seized assets after the final assessment and all appeals	2 months
22	To operate the sealed premises/accounts	2 months

We shall endeavor to achieve minimum compliance level of 80 per cent of the aforesaid time norms. Compliance levels shall be gradually enhanced through close monitoring, use of IT enabled services and strengthening our back-end processes..

**For better services, we expect our taxpayers:**

- to obtain only one PAN/TAN and quote the same correctly in all returns, challans and correspondence.
- to file all statutory returns, completely and correctly well within due dates in proper jurisdiction.
- to pay due taxes well in time.

- to quote Bank Account Number, MICR Code and other Bank details in returns of income to facilitate issue of refunds.
- to be fair and prompt in complying with all proceedings under Direct Taxes Statute.
- to intimate change of address to the Assessing Officer.
- to quote PAN of all deductees in TDS Returns

## **Complaints and Grievances**

As a responsive and tax friendly department, we shall have in place the following complaints and grievance redressal mechanism:

- The complaints/grievance received by hand shall be acknowledged immediately and attempted to be redressed with two months from the end of the month in which the complaint/grievance is received.
- In case the complaint is not attended to within the prescribed time norms or the remedy offered is not satisfactory, a petition can be filed with the jurisdictional Commissioner/Chief Commissioner.
- If still the complainant is not satisfied with the normal delivery system, he can approach to the Ombudsman appointed by Government of India.

The detailed complaint /grievance redressal mechanism can be viewed on the department's website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). The contact details of Public Grievance Officers at Board level as well as field level are also given in this website.

Note: *While preparing this charter, all stake holders viz members of trade associations, bodies of industry, chambers of commerce, Bar Councils, Institute of Chartered Accountants of India, IRS officers association and staff unions etc. were consulted. The revised charter is issued on-----.*