



GOVERNMENT OF INDIA, MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE INDIRECT TAX OMBUDSMAN, CHENNAI
26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI – 600 034.

PUBLIC NOTICE NO 01/2014
DATED – 01 AUGUST 2014

Subject- Dispute Resolution and Tax-Payer Services through Indirect Tax Ombudsman –
Chennai

Kind 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 and 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, Chennai with jurisdiction over the state of Tamil Nadu, Puducherry and Andhra Pradesh (now Andhra Pradesh and Telangana).**

2. The post of Indirect Tax Ombudsman has been created with the objective of enabling resolution of complaints relating to grievance against Customs, Central Excise and Service Tax Department and facilitating settlement of such complaints with satisfaction of the complainant. **Clause 10 (III)** of the ‘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 does not receive reply from the authority complained to, within one month of lodging the complaint or the complaint is rejected or he is not satisfied with the reply to the complaint. **Clause 9 of the guidelines specifies the grounds** on which a complaint may be filed alleging deficiency in the working of Customs, Central Excise and Service Tax Departments. As per Clause 9 of the Indirect Tax Ombudsman guidelines 2011 inter alia the following are the grounds on which complaint could be filed.

- Delay in issue of refunds or rebate beyond time limits prescribed by law.
- Delay in adjudication
- Delay in registration of Tax Payers.
- Delay in giving effect to Appellate orders.
- Non adherence to the principle of “first come first served” in sending refunds.
- Non adherence to the rules prescribed for disbursement of drawback.
- Non acknowledgement of letters or documents sent to the department.
- Delay in release of seized documents, assets etc., after the proceedings are completed.

- Non adherence to prescribed working hours by Customs, Central Excise and Service Tax officials.
- Unwarranted rude behavior of Customs, Central Excise and Service Tax officials with assesses.
- Violation of administrative instructions and circulars issued by the CBEC in relation to Customs, Excise and Service Tax administration.


Clause 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 through his authorized representative. Complaints can also be filed electronically. However, 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 Clause 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 in **Clause 13** of the Guidelines. The 'award' would be a speaking order comprising the elements specified at **sub-clause (II) of aforesaid Clause 13**. The 'award' would be binding on the concerned office as well as the complainant subject to the conditions specified at sub-clause (IV) of aforesaid Clause 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, Clauses 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.

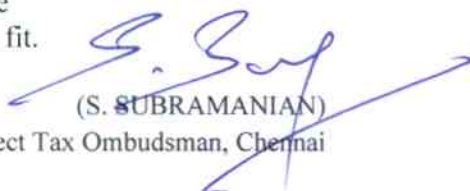
5. The Office of the Indirect Tax Ombudsman, Chennai has started functioning from 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI – 600 034. The Phone no is 044-28335006 and Fax no is 28331151.

6. Any difficulty noticed in implementing this public notice may be brought to the notice of the undersigned.


 (S. SUBRAMANIAN)
 Indirect Tax Ombudsman, Chennai
 Department of Revenue
 Ministry of Finance

COPY TO:

- 1) The Webmaster, CBEC, New Delhi with a request to please put it in the CBEC website at appropriate place as he deem fit.


 (S. SUBRAMANIAN)
 Indirect Tax Ombudsman, Chennai