



**OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER**

न्यूरी टावर्स, सं. 2054 - I: II एवेन्यू : अण्णा नगर : चेन्नै 600040

**NEWRY TOWERS: NO. 2054 - I: II AVENUE : ANNA NAGAR : CHENNAI-600 040**

GEXCOM/TECH/OO/55/2020-TECH-O/o-COMMR-CGST-CHENNAI(OUTER)

Date: 15.12.2020

**TRADE NOTICE No. 04/2020**

**Subject:** The New Citizens' Charter and Service Quality Assurance/Standards - Implementation in Chennai Outer GST Commissionerate, as per I S15700: 2018, CBIC-SQM - Regarding.

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Pursuant to the instructions in D.O.F No DGTS/61/2017 dated 20.12.2019, communicated by the Director General of Taxpayer Services(DGTS), New Delhi, Chennai Outer GST Commissionerate, assures its commitment to (a) effective implementation of the New Citizens' Charter and (b) delivery of Services confirming to Quality Assurance / Service Standards [as per IS 15700 : 2018].

2. In all, seventeen services are specified in the New Citizens' Charter, for effective delivery within the specified timeline, to the citizens / stakeholders / taxpayers, confirming to specified quality standards. The services specified in the new Citizen's Charter, the prescribed deliverables and timelines are given below:

S. No	Service in Citizen' Charter	What is covered	Input needed from citizen / stakeholder	Service Deliverable
1.	i. Acknowledgement of all written communication including declarations, intimations, applications and returns ----- ii. Acknowledgement of communication received through electronic mode	Only the documents received from Citizen shall be considered in this standard. No internal/ departmental correspondence will be a part of the standard.	Written communication on plain paper or in prescribed format or received through electronic mode	(i) Acknowledgement with unique ID issued  <u>Timeline:</u> within 3 days ----- (ii) Auto acknowledgement issued through electronic mode <u>Timeline:</u> Immediate
2.	Convey decision on matters including declarations or assessments	Scrutiny is not a part of standard. As regards where this applies, the decision is warranted for the benefit of citizen.	Written communication on plain paper or in prescribed format specifically highlighting that a decision is needed	Written reply to customer  <u>Timeline:</u> within 15 days
3.	Disposal of refund claim  ( <u>Timeline:</u> within 60 days from receipt of complete refund claims of GST and 90 days from receipt of complete refund claims of Customs Duty)	Refund claim under relevant Acts read with rules & notification	Complete refund claim in prescribed format. List of documents to be attached with the claim are available on CBIC website.	Refund granted or refund rejection as per due procedure
4.	1. Sanctioning of drawback ----- - In Case of electronic processing of drawback claims (within seven days after filing of EGM) ----- In Case of manual processing of drawback claims (within 15	The export goods for which drawback rate has not been fixed.	Complete application for fixation of brand rate to be submitted at the port of export.	Provisional Brand rate fixation letter issued till the finalization of the brand rate fixation

	days of filing of manual return) ----- 2. Fixation of Brand rate of Duty Drawback (within 30 days from date of complete application)			
5.	<b>Cargo Release Time:</b> In case of exports: i. For Sea Cargo (within 48 hours) ii. Air Cargo, Inland Container Depot & Land Customs Stations (within 24 hours)	Clear the goods covered under a declaration of export like shipping bill.	Electronic filing of declaration through ICES or in paper in prescribed format	'Let Export Order' issued for the goods
	In case of imports: i. For Sea Cargo (within 72 hours) ii. Air Cargo, Inland Container Depot (within 48 hours) iii. Land Customs Stations (within 24 hours)	Clear the goods covered under a declaration of import like bill of entry. Any delay on the part of the importer in payment of duty shall be a separate variable and delay in duty payment shall be excluded to measure compliance to the standard.	Electronic filing of declaration through ICES or in paper in prescribed format	'Out of Charge order' issued for the goods
6.	Complete GST registration	Facility for the applicant to obtain registration on the GST common portal	Filing appropriate GST REG forms through electronic means on the GST common portal	Grant of the Certificate of registration (Timeline: within three working days after receipt of complete application form)
7.	Amendment in registration, if found eligible	Amendments of details like change in legal name, change of address of principle/additional place of business, addition or deletion of partners or directors etc. which does not warrant a cancellation of registration.	The amendments are to be submitted within 15 days of the occurrence of event warranting amendment along with valid documents	The proper officer approves/ rejects the amendments  (Timeline : within 15 days)
8.	Cancellation of GST registration	Cancellation of registration on the request of the taxpayer is covered.	Application for cancellation of registration filed through electronic means along with relevant details	Proper officer cancels the registration if found eligible or rejects the application for cancellation (Timeline: within 30 days from the date of application)
9.	Advance intimation before undertaking audit (Timeline: Minimum 15 working days)	Intimation of audit to the registered taxpayer before undertaking audit	None	Intimation to the auditee of the dates of audit and documents called for by the department
10.	Conclusion of Audit, if being conducted at the premises of the audit a. GST Audit (within 90 days from the commencement of audit) b. Customs Audit (within 30 days from the commencement of audit)	Conduct of audit at the premises of the registered taxpayer	To make available the books of accounts and other documents and provide information sought for within stipulated time, and to provide necessary facility - for audit	Conclusion of audit
11.	Intimation of findings of audit  (Timeline: within 30 days after conclusion of audit)	Taxpayer to be intimated of the findings of the audit conducted	none	On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person
12.	Release of seized documents and things, if not required by the department (Timeline: within 30 days after issuance of show cause notice)	If seized documents and/or things are not required, these would be released within 30 days of the issue of show cause notice	none	Return of documents and/ or things not required by the department
13.	Complete examination and clearance of export consignment at factory/ warehouse premises	Accept a request for examination and clearance of export consignment at factory/warehouse premises.	Request on plain paper or in prescribed format	Conduct of examination for clearance of export consignments (within 24 hours from receipt of application by proper officer)
14.	Permission for self-sealing for	Granting of permission	Request on plain	Acceptance/ rejection of the

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	export consignments	for self-sealing for export consignments	paper or in prescribed format	request for self-sealing (within 10 days from receipt of application by proper officer)
15.	Issue of Orders-in-Original/Orders-in-Appeal	Issue of order in original/order-in appeal after giving opportunity to taxpayer to be heard	Appear for personal hearing and submit information as required	Issuance of Order-in-Original/Order-in-Appeal (within 30 days from the date of conclusion of personal hearing where all requisite information is available).
16.	Finalization of provisional assessment	The final order needs to be passed finalizing the provisional assessment	Taxpayer to submit necessary documents, information, etc.	Issuance of final assessment order (within 30 days from the date of conclusion of inquiry or submission of requisite documents).
17.	<b>Return of Bond and BG in Export Promotion Schemes:</b>			
	a). When not selected by customs for verification  -----  b). Other cases not under investigation	Goods covered under export promotion schemes	Complete application including EODC.	The Bond and BG is returned to the exporter: - a) When not selected by customs for verification -- within ten days from receipt of complete application including EODC) b) Other cases not under investigation -- within thirty days from receipt of complete application including EODC

The services specified in Sl.No.1, 2, 3, 6, 7, 8, 12, 15, 16 of the above table are specifically applicable to the GST Commissionerate. The new Citizens Charter and the Service Quality Manual [IS 15700:2018] are available for free download, in the website [www.cbic.gov.in](http://www.cbic.gov.in), for reference.

3. To ensure that citizens / stakeholders / taxpayers get services as per prescribed norms, CBIC has adopted CPGRAMS (Central Public Grievance Redress and Monitoring System), for handling citizen's complaints / grievances. Any citizen can login to [www.pgportal.gov.in](http://www.pgportal.gov.in) and raise grievances if prescribed service norms (service deliverables and timeline) are not met or there is any complaint relating to discharge of CBIC's regulatory and service functions.

*B. Jayabalasundari*  
15/12/2020  
(B. JAYABALASUNDARI)  
Additional Commissioner

To

All Business and Industry Associations/RAC Members (by post/email), Chennai Outer GST Commissionerate, Chennai.

All GST Registrants - Centrally administered (by email), Chennai Outer GST Commissionerate, Chennai.

Addl. Commissioner/Dy./Asst. Commissioners, Chennai Outer GST Commissionerate, Chennai (Through E-office)

For information of all officers of the Chennai Outer GST [Supdt.(PRO), to display the Trade Notice, in the Notice Board]

Supdt. (Computer/Website/Social Media): this Trade Notice to be uploaded in the website/emailed to all Chennai Outer GST Registrants (centrally administered)

Copy submitted for information to: The Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry Zone.

