



**GOVERNMENT OF INDIA, MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE  
OFFICE OF THE INDIRECT TAX OMBUDSMAN,  
AHMEDABAD,  
EXCISE BHAVAN, NEAR PANJRAPOLE, OPP.  
POLYTECHNIC, AHMEDABAD-380 015.**

F.NO. Ombuds(Ahd)/Policy/1/2015

PUBLIC NOTICE NO. 1/2015

dt. 14.09.2015

**Subject: Dispute Resolution and Tax-payer Service through  
Indirect Tax Ombudsman, Ahmedabad.**

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 namely Delhi, Mumbai, Chennai, Kolkata, Bangalore, Ahmedabad and Lucknow. The undersigned has been appointed as the Indirect Tax Ombudsman, Ahmedabad with jurisdiction over the states of Gujarat, Rajasthan, Daman&Diu and Dadra & Nagar Haveli.

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 condition 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, alleging deficiency in the workings of Customs, Central Excise and Service Tax Departments. The grounds are specified as under:-

- Delay in issue of refunds or rebate beyond time limits prescribed by law.
- Delay in adjudication.
- Delay in registrations of Tax Payers.
- Delay in giving effect to Appellate order.
- 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 hour by Customs, Central Excise and Service Tax officials.
- Unwarranted rude behavior of Customs, Central Excise and Service Tax officials with assessees.
- Violation of administrative instructions and circulars issued by the CBEC in relation to Customs, Central Excise and Service Tax administration.

3. 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.

4. 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 Department 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 Para 13 of 'the Guidelines'. The 'award' would be binding on the concerned office as well as the complainant subject to the conditions specified at sub-para (IV) of para 13. The Ombudsman will protect individual tax-payer's right and will maintain confidentiality of information and document except to the extent considered by him/her to be reasonably required for complying with the principles of natural justice and fair play in the proceedings.

5. 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/she 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.

6. The Office of the Indirect Tax Ombudsman, Ahmedabad has started functioning from 7<sup>th</sup> floor, Central Excise Bhavan, Near Panjara Pole, Opp. Polytechnic, Ahmedabad-380015. The phone no. is 079-26307521 and Fax no. 079-26307521.

7. Any difficulty noticed in implementation of this public notice may be brought to the notice of the undersigned.

*Sanghamitra Panda*

(SANGHAMITRA PANDA)  
Indirect Tax Ombudsman, Ahmedabad  
Department of Revenue,  
Ministry of Finance.