



आयुक्त, सीमा शुल्क का कार्यालय, कांडला
OFFICE OF THE COMMISSIONER OF CUSTOMS,
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Public Notice No.01/2016

Kandla, dated 05.01.2016

Attention of all the Customs Brokers, Importers, Exporters and other members of Trade is invited to **“Indirect Tax Ombudsman Guidelines, 2011”** hereinafter referred to as ‘the Guidelines’. The complete Indirect Tax Ombudsman guidelines and procedure is available at: **“<http://www.cbec.gov.in/resources/htdocs-cbec/it-ombud/it-ombudsman-guidelines.pdf>”**. The Guidelines are introduced with the objective of enabling the resolution of complaints relating to public grievances against the Customs, Central Excise and Service Tax Department and to facilitate the satisfaction or settlement of such complaints.

2. The Guideline (Para 9 of the Guidelines) specifies the grounds on which a complaint may be filed with the Ombudsman, alleging deficiency in the workings of Customs, Central Excise and Service Tax Departments. The grounds are specified as under:

I. Any delay in:

1. registration of tax payers;
2. the sanction of refunds or rebate beyond time limits prescribed by law or under the relevant instructions issued by the Central Board of Excise and Customs;
3. adjudication;
4. giving effect to Appellate orders;
5. release of seized books of account & assets etc. after the proceedings are completed;

II. Non adherence to:

6. the principle of “First Come First Served” in sending refunds;
7. the rules prescribed for disbursement of drawback

8. the administrative instructions and circulars issued by the Central Board of Excise and Customs;
9. non adherence to prescribed working hours by Customs, Central Excise and Service Tax Officials;

III. Non acknowledgment of letters or documents sent to the department

IV. Unwanted rude behavior of Customs, Central Excise and Service Tax officials with assesseees

3. Before lodging the complaint with the Ombudsman certain basic conditions will have to be followed [(Para 10(III) of the Guidelines] as under:

- (i) 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;
- (ii) 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.

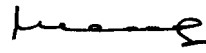
4. Moreover, the Guideline (Para 10 of the Guidelines) explains the procedure for filing complaint. A representation or complaint has to be filed in writing by the complainant himself or his authorized representative. For complaints filed electronically, while action will be initiated by the Ombudsman, 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.

5. The Ombudsman shall have the 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 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.

6. 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.

7. The field formation of Customs Commissionerate, Kandla falls under the jurisdiction of Indirect Tax Ombudsman, Ahmedabad having its office situated at 7th Floor, Central Excise Bhavan, Near Panjara Pole, Opp. Polytechnic, Ahmedabad-380015 and the Phone No. is 079-26307521, Fax No. 079-26307521 and e-mail Id : itomahd@gmail.com.


(PVR Reddy)
Principal Commissioner

फा.स./F. No. S/20-146/2015/AG

दिनांक/Date 05.01.2016

Copy to:

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad
2. All Additional/Joint Commissioners of Customs, Kandla
3. All Deputy/Assistant Commissioners of Customs, Kandla
4. Customs Brokers' Association, Kandla
- ✓ 5. EDI Section
6. Notice Board