



# CITIZEN'S CHARTER

A DECLARATION OF OUR COMMITMENT TO  
THE TAXPAYERS

INCOME TAX DEPARTMENT  
GOVERNMENT OF INDIA

JULY, 2010

**T**he Citizen's Charter of the Income Tax Department is a declaration of its Vision, Mission and Standards of Service Delivery.

## VISION

To partner in the nation building process through progressive tax policy, efficient and effective administration and improved voluntary compliance

### MISSION

- To formulate progressive tax policies
- To make compliance easy
- To enforce tax laws with fairness
- To deliver quality services
- To continuously upgrade skills and build a professional and motivated workforce

### We Believe in

- ◆ equity and transparency;
- ◆ promoting taxpayer awareness towards voluntary compliance;
- ◆ effective deterrence against tax evasion;
- ◆ continuous research as the foundation of tax policy and administration; and
- ◆ adopting technology as an enabler for improved service delivery.

This charter is issued on 24<sup>th</sup> of July 2010, revisiting the earlier charter issued in July 2007. In the preparation of this charter, consultations have been held with all stakeholders. This charter reflects the best endeavor of the Department. The Department intends to review the charter within a period of three years.

## Service Delivery Standards

We aspire to provide the following key services within specified timelines:

Sl. No.	Key Services	Timelines (From the end of the month in which return/ application is received/cause of action arises)
1.	Issue of refund along with interest u/s 143(1) of the I.T. Act (a) in case of electronically filed returns	6 months
	(b) other returns	9 months
2.	Issue of refund including interest from proceedings other than section 143(1) of the I.T. Act	1 month
3.	Decision on rectification application	2 months
4.	Giving effect to appellate/revision order	1 month
5.	Acknowledgement of communication received through electronic media or by hand	Immediate
6.	Decision on application seeking extension of time for tax payment or for grant of installment	1 month
7.	Issue of Tax Clearance Certificate u/s 230 of the I.T. Act	Within 3 working days from the date of receipt of application
8.	Decision on application for recognition/approval to provident fund/superannuation fund/gratuity fund	3 months
9.	Decision on application for grant of exemption or continuance thereof to institutions (University, School, Hospital etc.) under section 10(23C) of the I.T. Act	12 months
10.	Decision on application for approval to a fund under section 10(23AAA) of the I.T. Act	3 months
11.	Decision on application for registration of charitable or religious trust or institution	4 months
12.	Decision on application for approval of hospitals in respect of medical treatment of prescribed diseases	3 months
13.	Decision on application for grant of approval to institution or fund under section 80G(5)(vi) of the I.T. Act	4 months
14.	Decision on application for no deduction of tax or deduction of tax at lower rate	1 month

Sl. No.	Key Services	Timelines (From the end of the month in which return/ application is received/cause of action arises)
15.	Redressal of grievance	2 months
16.	Decision on application for transfer of case from one charge to another	2 months

The above timelines will apply to cases where returns/applications are complete in all respects.

## Expectations from Taxpayers

We expect our taxpayers:

- ♦ to be truthful and prompt in meeting all legal obligations;
- ♦ to pay taxes in time;
- ♦ to obtain PAN and quote it in all documents and correspondence;
- ♦ to obtain TAN for every unit and quote it in all documents and correspondence;
- ♦ to quote correct tax payment/deduction particulars in tax returns;
- ♦ to verify credits in tax credit statements;
- ♦ to file complete & correct returns, within the due dates and in appropriate tax jurisdictions;
- ♦ to quote correctly Bank Account Number, MICR Code and other Bank details in the returns of income;
- ♦ to intimate change of address to the tax authorities concerned;
- ♦ to intimate any change in PAN particulars to designated agency; and
- ♦ to quote PAN of all deductees in the TDS Returns.

## We Endeavour

- ♦ to promote voluntary compliance;
- ♦ to educate tax payers and citizens about tax laws;
- ♦ to provide information, forms and other assistance at the facilitation counters and also on website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in);
- ♦ to continuously improve service delivery;
- ♦ to induct state-of-the-art and green technology with a user friendly interface; and
- ♦ to inculcate a healthy tax culture where the taxpayers and the tax collectors discharge their obligations with a sense of responsibility towards nation building.

## Grievance Redressal

- All grievances received will be redressed within two months from the end of the month of their receipt.
- Petitions on un-redressed grievances filed before next higher authority will be decided within 15 working days of receipt.
- The taxpayer can approach the Income Tax Ombudsman in case of un-redressed grievance.
- The grievance redressal mechanism including contact details of Public Grievance Officers are available on the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).