

## Brochure

### **1. What grievances can you take to the Ombudsman?**

You can complain to the Ombudsman about your grievances relating to delays in disposal or settlement of claims connected with:

- a. issue of refunds or rebate beyond time limits prescribed by law or under the relevant instructions issued from time to time by the CBEC
- b. adjudication;
- c. registration of tax payers;
- d. giving effects to Appellate orders;
- e. non adherence to the principle of “First Come, First Served” in sending refunds;

You can also complain on the following grounds:

- a. non adherence to the rules prescribed for disbursement of drawback;
- b. non acknowledgement of letters or documents sent to department;
- c. delay in release of seized books of account and assets, after the proceedings under the Customs, Central Excise and Service Tax statutes in respect of the years for which the books of account or other documents are relevant are completed;
- d. non adherence to prescribed working hours by Customs, Central Excise and Service Tax officials;
- e. unwarranted rude behaviour of Customs, Central Excise and Service Tax officials with assesses;
- f. Any other matter relating to violation of administrative instructions and circulars issued by the CBEC

### **3. Procedure to be followed:**

On receiving your complaint, the Ombudsman will examine it to see if certain basic conditions laid down in the Guidelines have been fulfilled or not. He cannot take notice of the complaint unless these conditions are fulfilled. These conditions are:

- i. the complaint should have been signed by the complainant as well as his authorised representative, in case the complainant is represented by such an authorised representative.
- ii. The complaint should clearly indicate / provide:
  - a. the complainant's name and address.
  - b. the name of the office and official of the Customs, Central Excise and Service Tax office against whom the complaint is made.
  - c. the facts giving rise to the complaint;
  - d. supporting documents; and
  - e. the relief sought from the Ombudsman
- iii. The Ombudsman will accept complaints filed through the electronic media if they are otherwise in order, but the print out of such a complaint has to be signed by the complainant at the earliest.
- iv. A complaint shall not lie to the Ombudsman unless in the first instance, the complainant had also made a written representation to the superior authority of the officer complained against. Also, a complainant can complain only if he has received no reply and more than one month has passed since he submitted his representation. Alternatively, he can also complain if he has received a reply but he is not satisfied with it, or if his representation has been rejected.

No complaint can be made:

- (i) 12 months after the reply was received from the superior authority.
  - (ii) 13 months after the representation was submitted to the superior authority but no reply was received.
- v . **Remember**, the Ombudsman will not take cognizance of the complaint if it has been the subject matter of:
- a. An earlier settlement made by the Ombudsman  
or
  - b. an appeal , revision, reference or writ before any Customs, Central Excise and Service Tax authority or Appellate Authority or Court.

### 3. CHECK LIST

A check list has been prepared to help you file a complaint. This is given below:

1. The complaint has not been signed by the complainant.
2. It has not been signed by the authorized representative.
3. It does not contain:-
  - c. The name and address of the complainant
  - d. Supporting documents
  - e. Details of the relief sought from the Ombudsman.
4. It has been made electronically but the hard copy (print out) does not have the complainant's signatures.
5. The Complainant does not seem to have reported to the immediate superior of the officer complained against.
6. More than one month has not passed before the representation to the immediate superior was filed.
7. The complainant does not appear to be aggrieved with the reply received from the immediate superior.
8. (a) The complaint has been made after the expiry of one year from the receipt of the reply of the immediate superior;  
or  
(b) Where no reply has been received from the immediate superior;  
the complaint has been filed after the lapse of 13 months from the date of filing of the representation before the immediate superior.
9. The complaint is the subject matter of an earlier proceeding with the OMBUDSMAN.
10. The ground (s) of the complaint is/are also the subject matter of a proceeding in appeal, revision, reference or writ before an appellate authority or a revisionary authority or a Court of Law.
11. The ground is not covered by Guideline 9 of the Indirect Tax Ombudsman Guidelines, 2011.
12. The complainant is represented by an authorised representative but no power of attorney to represent the complainant has been filed before the Ombudsman.
13. **Remember**, the answer to every statement in the check list should be negative.

