

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



SERVICE QUALITY MANUAL
INCLUDING PROCEDURES

AS PER IS 15700: 2018

CBIC-SQM

Department of Revenue, North Block
New Delhi

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CBIC SERVICE QUALITY MANUAL (SQM)

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CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 1.0	Amendment Sheet
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Amendments: Changes in the administrative policies, procedures, organisational structure and BIS standard/guidelines may necessitate revisions/amendments to the Service Quality Manual. The changes are captured below:

AMENDMENT SHEET

Issue No. & Date	Discard		Insert		Nature/summary of Amendment	Approved by
	Clause No. & Page No.	Revision No.	Clause No. & Page No.	New Revision No.		
02 / 17.08.10	Page 22 to 24	1	Page 22 to 24	2	Para M on monitoring, measurement & analysis of data; Nodal officer at apex level	CBIC
03/ 04.03.2013	Page No. 13, 34, 44 & 46	1	Page No. 13, 34, 44 & 46	2	“Our Standards” Read 30 days instead of 60 working days.	CBIC
	Page No. 15	1	Page No. 15	2	Office of the Chief Commissioner as Sub apex office.	CBIC
	Page No. 18	1	Page No. 18	2	Appointment of Indirect Tax Ombudsman	CBIC
04/ 22.11.2017	Page No. 16, 47	1	Page No. 16, 47	2	Change in Name of DPPR to DGTS	CBIC
	Page No. 15, 22, 23, 24 & 44	2	Page No. 15, 22, 23, 24 & 44	3	Change in Name of Issuing Authority From DGICCE to DGTS.	CBIC
	Page No. 20, 21, 35, 39, 40	1	Page No. 20, 21, 35, 39, 40	2		CBIC
05/	Comprehensive Revision				Complete Revision of SQM after introduction of GST and rechristening of CBEC to CBIC	CBIC

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 1.1	Introduction to the Manual
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PURPOSE OF THE SERVICE QUALITY MANUAL

1. The Manual for Service quality lays down documents and procedures related to the quality assurance of services offered to customers as part of Central Board of Indirect Taxes & Customs (CBIC) Citizens' Charter.
2. Guidelines provided herein are intended to ensure that service delivery to all customers is carried out as per IS 15700: 2018 incorporating best practices, in a uniform, comprehensive, and transparent manner. The goal is to provide a responsive and efficient tax administration to citizens/customers.
3. The scope and objectives of this manual seek to promote a process approach to providing services to customers.
4. The requirements for complaints handling process covered in this manual do not apply to employment-related disputes and/or disputes referred for resolution outside CBIC.

INTENDED USERS

The manual is targeted at two segments – CBIC customers and CBIC departmental officers. The customer service needs are at the core of this manual.

Customers:

1. The customers can use this manual to understand CBIC Citizens' Charter, Service Quality Policy and objectives. The Charter contains defined services that CBIC is committed to offer to customers in a time-bound manner and CBIC's expectation from customers. The service quality policy lists CBIC commitment to enhance customer satisfaction.
2. Further, the customers can use this manual to know CBIC's organizational structure to approach the right officer for related issues. For sustained service delivery, CBIC has put in place systems for Customer Grievance Redress and Information & Feedback. Customers are encouraged to use these systems.

Departmental Officers:

1. The departmental officers can use this manual to understand CBIC's commitments and objectives to deliver quality services to customers and their role in achieving the same.
2. The manual lists documents, procedures and ownership that need to be put in place to implement the CBIC's commitments and objectives. A step-wise guide is included for easy implementation and enhancing consistency in operations.
3. This manual sets up the communication processes within CBIC for dissemination of information for effective communication related to services, Citizens' Charter & grievance handling.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 1.2	DOCUMENTATION REQUIREMENTS
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- (A) CBIC has prescribed following documents for implementation of standard IS 15700: 2018:-
- a) Service Quality Manual
 - b) Citizens' Charter
 - c) Quality Procedures
 - d) Service Procedures
 - e) Records required to fulfil the requirements of IS 15700 : 2018.
- (B) The Service Quality Manual contains the following:
- a) Scope of service quality management system
 - b) Service quality policy
 - c) Service quality objectives and complaints handling objectives
 - d) Organization structure and responsibility and authority of personnel at relevant levels within the scope of the standard
 - e) Documented procedures for -
 - i. Procedure for control of document
 - ii. Procedure for control of records
 - iii. Procedure for complaints handling
 - iv. Procedure for various services offered by CBIC
 - f) Citizens' Charter.
- (C) CBIC has established a procedure in SQM 3.2.4 for control of document. This procedure contains the requirements given in clause No. 4.3.1 to 4.3.3 of IS 15700: 2018.
- (D) CBIC has established a procedure in SQM 3.2.5 for control of records. This procedure contains the requirements given in clause No. 4.4 of IS 15700: 2018.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 1.3	SCOPE OF SERVICE QUALITY MANUAL
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This Service Quality Manual (SQM) has been established to include within its scope all functions and related services given in the Citizens' Charter of the CBIC in the following three distinct streams of revenue collection as per relevant Acts, Rules and Regulations and notifications issued by the Government of India from time to time:-

- Goods & Services Tax
- Customs
- Central Excise

The SQM shall include all relevant functions for their respective roles and obligations from the Board to the field formations discharging the services.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 1.4	DEFINITION OF SERVICES
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The services covered in the Citizens' Charter shall mean the following:

- 1) Acknowledge all written communications including declarations, intimations, applications and returns received physically or through electronic mode: It includes only acknowledging the documents received from the citizens. The internal department correspondence is not to be covered in this service.
- 2) Convey decision on matters including those relating to declarations or assessments: Scrutiny is not a part of this service. This applies wherever the decision is warranted for the benefit of citizen.
- 3) Disposal of a refund claim: It covers disposing of a complete refund claim filed under GST Laws, Central Excise Act and Customs Act read with relevant rules and notification.
- 4) Sanction of drawback: It involves sanctioning drawback for the purpose of neutralization of Customs and Central Excise duties paid on inputs used in manufacture of export goods.

Fixation of brand rate of Duty Drawback: It covers fixation of brand rate of duty drawback for the purpose of neutralization of Customs and Central Excise duties actually paid on inputs used in manufacture of export goods after receipt of complete application from exporter.

- 5) Cargo Release Time: Clearance of the goods covered under a complete and correct declaration of export like Shipping Bill or clearance of the goods covered under a complete and declaration of import like Bill of Entry.
- 6) Complete GST registration: Complete GST registration requirements once a complete application is received.
- 7) Amendment in registration: Amendments in the particulars furnished in the application for registration to be made, as per law.
- 8) Cancellation of GST Registration: Cancellation of GST registration, as per law, once a request is received.
- 9) Give advance intimation before undertaking audit of records of taxpayers' (includes assessee appearing in Central Excise Act): Give advance written intimation, specifying period of audit, to the taxpayer.
- 10) Conclusion of Audit: It covers completing the audit processes within the specified time.
- 11) Intimation of findings of audit: Communicate findings of the audit to the taxpayer within the specified time.

SQM – 1.4	DEFINITION OF SERVICES
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- 12) Release of seized documents and things if not required by the department: Wherever seized documents and things are not required, these would be released post the issue of show cause notice.
- 13) Complete examination of export consignment at factory/warehouse premises: It covers accepting a request from exporter for examination of export consignment at the factory/warehouse premises.
- 14) Permission for self-sealing for export consignment: It covers granting of permission to exporter for self-sealing of the export consignments.
- 15) Issue of Orders-in-Original/ Orders-in-Appeal: It covers issuance of Order-in-Original/ Order-in-Appeal after the conclusion of personal hearing.
- 16) Finalization of provisional assessment: It covers issuance of the order finalizing the provisional assessment.
- 17) Return of Bond and BG in EP schemes: This covers return of Bond and BG under EP schemes after submission of a complete application including Export Obligation Discharge Certificate (EODC)/ Redemption letter issued by DGFT.

SERVICE QUALITY POLICY

Central Board of Indirect Taxes & Customs (CBIC) is committed to encourage, facilitate and assist its existing and potential taxpayers to voluntarily discharge their tax obligations and to provide them services necessary in meeting these obligations.

This will be achieved through constant monitoring of service delivery channels, customer feedback, motivation and training of personnel, continually improving reliability levels of internal processes, and identifying opportunities for improvement.

CBIC is committed to meeting the requirements of IS 15700 : 2018 and to review its quality policy and quality objectives to continually improve the standards of services and the effectiveness of the service quality management system with the objective of enhancing customer satisfaction.

CHAIRMAN
CBIC

Note: Quality policy will be communicated throughout the organisation and understood. Quality policy will also be available on CBIC website for general public and customers.

QUALITY OBJECTIVES

At APEX level:

- i)** Identify and set service delivery benchmarks
- ii)** Identify specific services to be covered by this manual
- iii)** Identify specific Units (field formations) to be covered by this manual
- iv)** To ensure compliance of legal/statutory requirements.

At UNIT level:

- i)** To meet and improve services delivered in terms of timeliness and single window facility
- ii)** Provide and improve accessible facilitation centers for availability of information and guidance to customer for voluntary tax compliance
- iii)** Improve customer perception of service quality delivered.

GRIEVANCE HANDLING OBJECTIVES

- i)** Improve effectiveness of grievance redress through policy initiatives
- ii)** To meet grievance resolution time of 30 working days.

OUR CUSTOMERS (STAKEHOLDERS)

We have two types of customers namely existing taxpayers and new taxpayers.

The existing taxpayers are registered with CBIC under the relevant provisions of various laws implemented by CBIC. These taxpayers file periodic declarations and/or returns with the field formations of CBIC including through GSTN. Our stakeholders besides the taxpayers' and importers and exporters includes, inter alia, Customs Brokers', GST Practitioners, specified GST Suvidha Providers, various State and National level trade & industry associations. The stakeholders also include the various custodians notified under the Customs Act and Logistics Operators as also the international passengers.

Customers may express their 'expectations' on quality of services through the customer feedback channel which is provided in SQM 2.5.

OUR SERVICES

Key services offered by the CBIC are enumerated in the Citizens' Charter under the heading "Our Standards". Explanation of each service with deliverable is available in SQM 4.0.

These services and time norms have been prescribed after taking into account inputs received, inter alia, from our various stakeholders and the prescriptions in the statute. In order to avail the reliable and time-bound services, the stakeholders are encouraged to make extensive use of service channels like phone helpline, email helpline, online facilities and / or Public Relation Offices in each Commissionerate/Custom House. The information on these channels can be accessed on our website www.cbic.gov.in.

Citizens may also make use of Grievance Redress (CPGRAMS – Centralized Public Grievance Redress and Monitoring) System in case of any grievance regarding the service standards. Citizens can also approach the Public Grievance Officers nominated in each Commissionerate/Custom House.

CBIC has documented its Citizens' Charter encompassing the requirement given in clause No. 7.1 of IS 15700 : 2018.

(The Citizens' Charter is reproduced in this manual for ready reference)

Vision

Partnering in India's socio-economic growth by formulating and implementing progressive Indirect Tax policies adopting stakeholder-centric approach and protecting the frontiers.

Mission

A robust indirect tax and border control administration, with a view towards delivery of services, which is –

- Simple and predictable
- Fair and just
- Transparent
- Technology-driven
- and which –
- Encourages trust – based voluntary compliance
- Protects honest taxpayers' rights
- Facilitates trade with risk-based enforcement
- Enables legitimate movement of people, goods and services
- Supplement the efforts to ensure national security, and;
- Continually invests in capacity building to achieve professional and ethical excellence.

Our Motto

“Desh Sevarth Kar Sanchay” - Tax collection in the service of the Nation.

Core Values

- Integrity and judiciousness
- Impartiality and Fairness
- Courtesy and Understanding
- Objectivity and Transparency
- Uprightness and Conscientiousness
- Promptness and Efficiency.

Our Expectations

We expect citizens to:

- Uphold and respect the laws of the land
- Voluntarily discharge all tax liabilities
- Fulfill their duties and legal obligations in time
- Be honest in furnishing information
- Be co-operative and forthright in inquiries and verifications
- Avoid unnecessary litigation.

SQM – 2.2	CITIZEN CHARTER
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OUR STANDARDS

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

S.No	Key Services	Timelines
1.	i. Acknowledgement of all written communications including declarations, intimations, applications and returns	3 days
	ii. Acknowledgement of communications received through electronic media	Immediate
2.	Convey decision on matters relating to declarations or assessments	15 days
3.	i. Disposal of refund claim of Customs Duty	90 days from receipt of complete application
	ii. Disposal of refund claims of GST	60 days from receipt of complete application
4.	i. Sanction of Drawback	
	(a) In Case of electronic processing of drawback claims	7 days after filing of export general manifest
	(b) In Case of manual processing of drawback claims	15 days of filling of manual return
	ii. Fixation of Brand rate of Duty Drawback	30 days from date of complete application
5.	Cargo Release Time	
	(a) In case of exports	
	i. For Sea Cargo	i. 48 hours
ii. Air Cargo, Inland Container Deport & Land Customs Stations	ii. 24 hours	
(b) In case of imports	i. For Sea Cargo	i. 72 hours
	ii. Air Cargo, Inland Container Deport	ii. 48 hours
	iii. Land Customs Stations	iii. 24 hours
6.	GST Registration	3 working days after receipt of complete application form
7.	Amendment in registration, if found eligible	15 days
8.	Cancellation of GST registration	30 days from the date of application
9.	Advance intimation before undertaking audit	Minimum 15 working days
10.	Conclusion of Audit, if being conducted at the premises of the auditee	
	a. GST Audit	90 days from the commencement of audit
	b. Customs Audit	30 days from the commencement of audit

SQM – 2.2	CITIZEN CHARTER
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11.	Intimation of findings of audit	30 days after conclusion of audit
12.	Release of seized documents and things, if not required by the Department	30 days after issue of Show Cause Notice
13.	Complete examination and clearance of export consignment at factory/warehouse premises	24 hours from receipt of application by proper officer
14.	Permission for self-sealing for export consignment	10 days from receipt of application by proper officer
15.	Issue of Orders-in-Original/Orders-in-Appeal	30 days from the date of conclusion of personal hearing where all the requisite information is available
16.	Finalization of provisional assessment	30 days from the date of conclusion of inquiry or submission of requisite documents
17.	Return of Bond and BG in Export Promotion Schemes	
	(a) When not selected by customs for verification	10 days from receipt of complete application including EODC
	(b) Other cases not under investigation	30 days from receipt of complete application including EODC

OUR COMMITMENT

We shall strive to:

- To encourage voluntary compliance
- To educate citizens about Indirect Tax laws
- To continuously enhance service delivery standards
- To promote a consultative and collaborative environment
- To provide information and other assistance at the GST Seva Kendras/Facilitation Counters as also on the website www.cbic.gov.in
- To effectively combat corruption as part of the comprehensive national mission for promotion of integrity

Grievance Redressal

- We will acknowledge grievances within 48 hours of receipt and attempt to provide final reply within 30 days of their receipt.
- In case the grievance is not responded to within the prescribed time norms or the remedy offered is not satisfactory, an appeal can be filed with the next higher authority. The appeal will be decided within 15 days of the receipt.
- Common grievances can be taken up in Open House meetings of Public Grievance Committee, Customs Clearance Facilitation Committee, Permanent Trade Facilitation Committee, Regional Advisory Committee.
- The grievance redressal mechanism including contact details of public grievance officers are available on the website www.cbic.gov.in

Note:

- Information required to be published under Section 4.1.b of RTI Act, 2018 are available on the website www.cbic.gov.in
- The standards of service deliverables under GST are applicable mutatis mutandis to the service deliverables under Central Excise.
- Time norms for other services, as may be prescribed, shall also be observed.

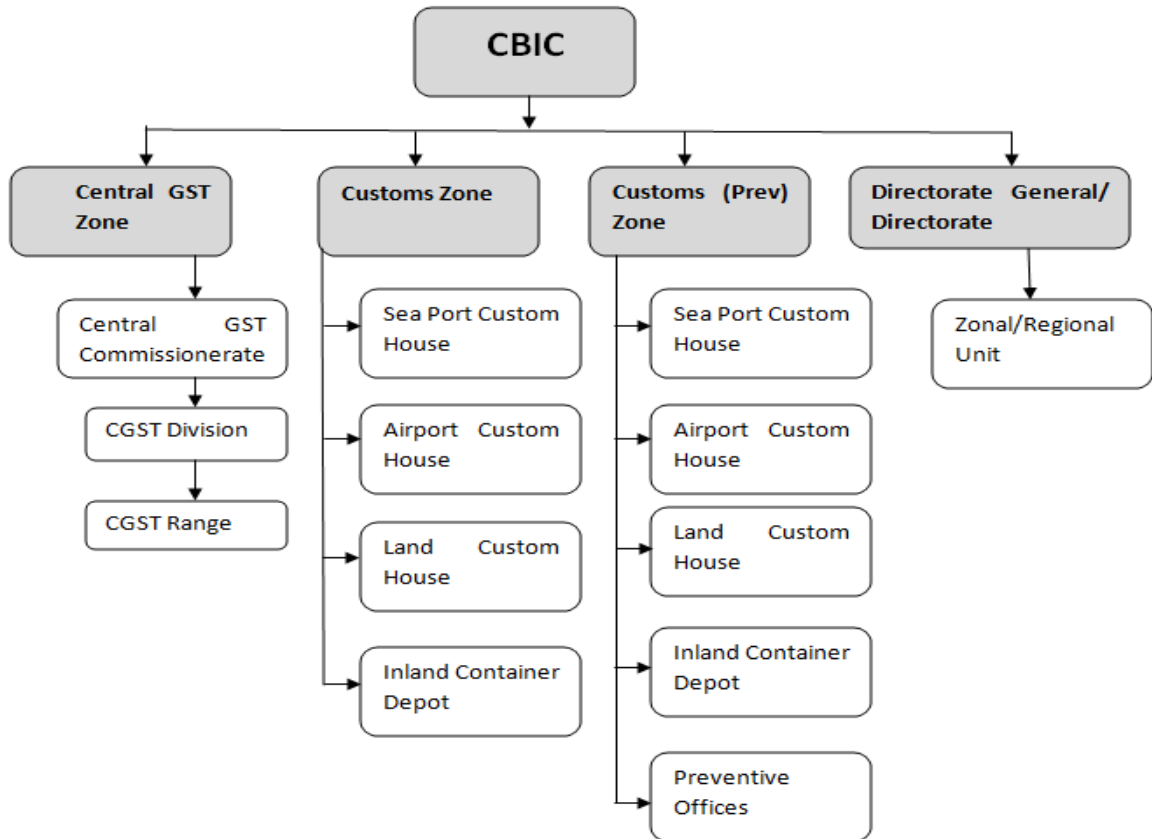
SQM – 2.3	ORGANIZATION STRUCTURE
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Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance is the apex body responsible for formulation of policy relating to levy and collection of Indirect taxes. CBIC is also responsible for prevention of smuggling, combating evasion of duties, enforcement of border control on goods & services, persons and conveyances.

CBIC discharges various tasks through its field formations namely GST (CGST) zones, Customs zones, Customs (Preventive) zones, Central Revenues Control Laboratory and Directorates General/ Directorates. CBIC exercises overall supervision over the zonal field formations located across the country.

Organizational Structure

CBIC is headed by a Chairman assisted by six Members. The field formations namely Central GST (CGST) Zones, Customs Zones, Customs (Preventive) zones are headed by Pr. Chief Commissioners/ Chief Commissioners, while the Directorates General and Directorates are headed by Pr. Director General/ Director General and Director respectively.



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SQM – 2.3	ORGANIZATION STRUCTURE
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The field formations supervised by CBIC are as under:

CGST Zones	Customs Zones	Directorates General/ Directorates
Ahmedabad	Ahmedabad	Directorate General of Revenue Intelligence
Bengaluru	Bengaluru	Directorate General of Analytics and Risk management
Bhopal	Chennai	Directorate General of GST Intelligence
Bhubaneshwar	Delhi	Directorate General of Performance Management
Chandigarh	Delhi-Prev	Directorate General of Export Promotion
Chennai	Kolkata	Directorate General of Valuation
Delhi	Mumbai Customs-I	Directorate General of Anti-Profiteering
Hyderabad	Mumbai Customs-II	Directorate General of Vigilance
Jaipur	Mumbai Customs-III	Directorate General of Human Resource Development
Kolkata	Patna Prev.	Directorate General of Taxpayer Services
Lucknow	Thiruchirapalli-Prev	Directorate General of Goods & Services Tax
Meerut		Directorate General of Systems & Data Management
Mumbai		Directorate General of Audit
Nagpur		National Academy of Customs, Indirect taxes & Narcotics
Panchkula		Chief Commissioner (AR)
Pune		Directorate of International Customs
Ranchi		Directorate of Logistics
Guwahati		Directorate of Legal Affairs
Thiruvananthapuram		Central Revenues Control Laboratory
Vadodara		
Vishakhapatnam		

ORGANISATIONAL RESPONSIBILITIES

The organizational work responsibilities at field offices is indicated in SQM 4.1.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 2.4	CITIZEN GRIEVANCES
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CBIC has established the procedure given below for handling of complaint. To ensure that the citizens 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 use this system to raise grievances if prescribed service norms are not met or there is any complaint relating to discharge of CBIC's regulatory and service functions.

CPGRAMS is a standardized web-based solution and an integrated application to register and to redress the grievances received online, by post and by hand.

CPGRAMS is functional at the Board (CBIC) level, where grievances lodged by citizens are received by the Nodal officer (Commissioner Co-ordination) and then forwarded electronically to the concerned officer (Chief Commissioner / Director General) for redress and appropriate action. The grievance redress is monitored at the Board level, both for timeliness and quality.

Procedure for citizens to lodge grievance:

1. Grievances can be lodged online by log-in to www.pgportal.gov.in (PG portal) with provision for selecting password and giving email ID to receive electronic acknowledgement. The citizen could also lodge grievance using – link on CBIC website www.cbic.gov.in . The specifics in the grievance may be provided like the right jurisdictional office (if known), details of specific service not meeting Citizens' Charter norms and remedy requested with immediate action if any. Citizen may provide additional details as sought by department for effective grievance redress.
2. The system shall generate a 'Unique Registration number' for each grievance. This number could be used to check periodic progress and send reminders.
3. On redress of grievance, the reply is received and can be viewed through the PG portal.
4. Grievances can also be sent by post or hand to Public Grievance Officers (PGO) at field level on a plain paper giving above specific details for redress. PGO shall issue a unique number to complainant for follow up. The grievances could be followed up with the PGO for progress or redress quoting the unique number. Details of the PGO are available at the CBIC website or could be got by calling the office of the jurisdictional Pr. Chief Commissioner/Chief Commissioner/Pr. Commissioner/Commissioner.
5. For prompt and effective redress of public grievances, a grievance should be redressed within a period of maximum two months of its receipt. It has further been emphasized that if finalization of a decision on a particular grievance is anticipated to take longer than two months, an interim reply should invariably be sent to the complainant. In case, it is not feasible to accede the request made in the petition, a reasoned reply may be issued to the aggrieved citizen within this stipulated time limit.
6. If a grievance involves policy decision/ statutory change/court related matter, it could be closed under intimation to the petitioner with the comments that it has been taken note of.

SQM – 2.5	CITIZEN INFORMATION & FEEDBACK
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To meet the varied information needs of citizen, different information channels are made available to the citizen. This includes all or a few of the following channels both at unit level and apex level. The channels are a telephone helpline, e-mail helpline, regular meetings with trade, seminars as well as field level in-person interaction. An information guide on department work and structure is provided in SQM 4.1 and 4.2 for citizen's guidance.

The above channels also provide a forum for citizens to send their feedback and suggestions.

The above information channels shall not be used as grievance redress or vigilance redress forum. Any citizen with a grievance shall use CPGRAMS system (<http://pgportal.gov.in>) to submit the grievance. The grievance could also be sent by post or in person to the designated Public Grievance Officer (PGO).

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.0	IMPLEMENTATION
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In order to ensure uniform implementation of the policies, statutory functions and procedures laid down under IS 15700:2018, the following are provided to all functional units as part of Service Quality Management System (SQM):

- Service Quality Manual
- Citizens’ Charter
- Public Grievance Redress system.

Responsibility and authority:

At Apex level: This is covered in SQM 3.1.

At Unit level: As nodal officer at unit level the Pr. Commissioner/Commissioner is responsible to implement taxpayer services including this SQM.

A template to guide nodal officer on creating service delivery capability as per this SQM is as below:

Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Sensitization	TOT				
Create & stabilize SEVOTTAM processes					
	Staff training				
	Process monitoring stabilizes with controls in place				
		2 months sustained perform			
			One internal audit		
			One management review		
				BIS certification	

Post capability creation, each formation is required to provide sustained delivery as measured through internal audits and periodic management reviews. **The records of each management review at prescribed interval shall be sent to DGTS for Board’s oversight into delivery at lower level and centralized monitoring.**

Step-wise guide on how to implement this SQM:

- 1) Appoint one senior officer (preferably Additional/ Joint Commissioner) to coordinate all activities as given in this SQM. Top level commitment is a must to succeed in implementing this SQM.

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SQM – 3.0	IMPLEMENTATION
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- 2) A training plan shall be put in place as per SQM 3.3 and three to five officers may be appointed as trainers. These officers shall undergo training of trainers (TOT) course and subsequently train others.
- 3) Sensitize all officers in the unit on the Citizens’ Charter and this manual requirement through workshops. Staff training may be conducted through a well laid training plan.
- 4) Create or update existing processes (standard operating procedures) for services actually delivered. The documented procedures for this are covered in SQM 3.2.1.1 to SQM 3.2.1.16. Sub-processes may be created at unit level to match the actual field practice and put process controls in place to ensure that service deliverables’ standards are met. Office orders may be issued to appoint officers as ‘process owners’ in-charge of each process. Work instructions may be issued to follow the operating procedures and made available at actual point of use.
- 5) This SQM requires specifically creating new operating procedures. The documented procedures for this are covered in SQM 3.2.2 to SQM 3.2.5. Office orders may be issued to appoint ‘process owners’ in-charge of each procedure. Work instructions may be issued to follow the operating procedures and made available at actual point of use.
- 6) Resources shall be provided to each process owner as per need to meet service norms.
- 7) Appoint an officer at group A level as Public Grievance Officer to listen to public grievances and to attend to any grievance highlighted through media.
- 8) In case any service is purchased or outsourced, quality of such external input shall be assured so it doesn’t affect our service quality.
- 9) The Citizens’ Charter and Quality Policy shall be prominently displayed.
- 10) Infrastructure shall be put in place as per SQM 3.3 for better customer experience like single-window facility, facilitation centers and feedback cum suggestion forums.
- 11) An audit plan shall be put in place as per SQM 3.1 and two to three officers may be appointed as auditors. The trainers selected in step 2 above may be appointed as the auditors. The internal audit team shall be trained to audit how the processes created are working. Audit of all activities need to be carried out in format as per SQM 4.2. The auditors shall make periodic audits of records, highlight areas of non-conformance and work with other officers to timely close the issues.
- 12) Records of internal audit and inputs from the process owners shall be considered by nodal officers (both at apex level and unit level) in a periodic management review meeting as per SQM 3.1. During initial stages such meetings may be conducted more frequently to quickly stabilize the processes.
- 13) Once processes are stabilized and sustained performance is observed, the field formations should approach the Bureau of Indian Standards (BIS) for certification.
- 14) Post certification SQM is to be implemented as per the certifying agency guidelines.
- 15) Any amendments to SQM shall be sent to the field formations by the Directorate General of Taxpayer Services for implementation.
- 16) Records for each step are to be maintained systematically.
- 17) In case of any difficulty, the office of Director General of Taxpayer Services may be approached for guidance.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.1	MANAGEMENT RESPONSIBILITY
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- (A) The Top Management of CBIC -
 - i. has established Quality Policy & Citizens’ Charter
 - ii. has established Quality Objectives and Complaint Handling Objectives
 - iii. conducts Management Reviews and
 - iv. ensures the availability of resources
- (B) The Top Management is represented by the Central Board of Indirect Taxes & Customs. The Board has established this Service Quality Management System under its direct supervision of the Director General of Taxpayer Services. The Board is involved in the various stages of establishing procedural requirements and ensures that the significance of these requirements is disseminated to the workforce through appropriate training and internal communications. The Board periodically conducts management reviews through the Director General of Taxpayer Services.
- (C) The top Management ensures that customer requirements are determined and met with the aim of enhancing customer satisfaction.
- (D) The top Management ensures that the service quality policy and citizens’ charter be documented and be updated based on changes in services offered, delivery mechanisms and service standards or any other input.
- (E) The Top Management has documented the Quality Policy. The Service Quality Policy provides a framework for establishing and reviewing Service Quality Objectives and Complaint Handling Objectives. The Quality Policy is derived from government policy as issued from time to time and resource availability. As and when the government policies change, the Quality policy shall be reviewed and amended if necessary.
- (F) The Top Management has established quality objectives and complaint handling objectives at relevant functions and levels within the organization. All the objectives are measurable.
- (G) The Top Management has taken following in account while establishing Quality Policy and Quality Objectives:
 - i. Input of customers and other stakeholders
 - ii. Relevant legal, statutory and regulatory requirements
 - iii. Financial, operational and organizational requirements
 - iv. The internal and external context of the organization.
- (H) The Top Management has identified the various processes that are needed to operate the functions to ensure service delivery to citizens. The various services offered by CBIC to its customer and stakeholders are given in SQM 3.2.1.1 to SQM 3.2.1.16. The Top Management should devise a suitable method to ensures that the (a) services meet the expectation of customer and regulatory requirements, (b) delivery processes are in line with the service norms (standards) declared in the Citizen’s Charter, service quality policy and objectives of CBIC and it should also identify, verify, protect and safeguard the interest of the customer and information.
 The Top Management ensure the quality of services purchased / outsourced meets requirements, which affects its service quality. It also ensures the availability of procedures and work instructions to implement the delivery processes as designed. No verification equipment is being used to verify the service quality. However, all services are implemented and monitored and measured with reference to Service norms as specified in the Citizens’ Charter.
 The Top management ensure that equipment and facilities that constitute a part of service delivery are suitable and conform to standards established by the organization. The equipment

SQM – 3.1	MANAGEMENT RESPONSIBILITY
Revision No. 4	
Revision Date	Page 2 of 4

shall be maintained and verified at periodic intervals. It also ensures suitable infrastructure in line with the service delivery requirements. It identifies relevant verification activities in the service delivery process flow and at the service delivery interface and ensure that verification is carried out by the responsible person. It ensures availability of clear and precise information and/or instructions to customers for effective service and service delivery process. It ensures professional, honest and courteous behaviour of the service delivery personnel. It reviews the changes to regulatory and policy changes on for their impact to service delivery processes, and provide timely information in this regard to existing and potential customers and make a provision for emergency preparedness to ensure essential service levels to customers in the event of crisis.

- (I) The Top Management has established the organizational structure in SQM 2.3 along with responsibility and authority as given below at relevant functions and levels being offered and communicated within the organization.
 - i. **Working Group for Citizens Charter:** The Board has appointed the Director General of Taxpayer Services as Chairman of the working group to set and review Citizens’ Charter. The working group includes representative from top management, middle management, staff association/unions, customer and other stakeholders. The selection of the team member is being done in a transparent manner, the details of which are accessible to public also. The working group identifies and works with active involvement of all service recipients, customers, staff associations and industry associations to identify and review key services provided and service delivery norms. The Citizen’s Charter has been formally released after approval by CBIC. Updating of Citizens’s Charter will be taken up by the working group whenever felt necessary based on the feedback and continuing suitability.
 - ii. **DGTS headed core group (management committee):** The Director General of Taxpayer Services is responsible for and is duly authorized to ensure that processes needed for the service delivery, Citizens’ Charter ,grievances handling and obtaining feedback are established, implemented and maintained. He is responsible to ensure that the documentation supporting Service Quality Management System is consistent with the Service Quality Policy and Objectives at all times and changes do not affect the overall integrity of the system. He is authorised to institute new procedures, work instructions, studies and surveys where necessary for the maintenance of the quality of public services.
 - iii. **Nodal officer:** The Board has appointed Additional Director General DGTS as Nodal Officer for implementing and maintaining this Service Quality Management System. He shall also act as the Member Secretary of the Working Group for formulation-and review of Citizens’ Charter. He reports to the top management on any complaints having significant impact on the organization. He also reports to top management on the performance of the service quality. He is also responsible for, organizing internal quality audits and to liase with the certification body (BIS).
- (J) The Top Management has established the Office of the Director General of Taxpayer Services as a focal point for implementation of IS 15700:2018 with the authority to communicate effectively with various Commissionerates/Divisional and Range Offices. This Office also acts as a Office of the nodal officer who communicates/issues instructions with respect to implementation of various processes related to service, Citizens’s Charter and complaint

SQM – 3.1	MANAGEMENT RESPONSIBILITY
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handling. In the Management Reviewing Meeting, the nodal officer of the unit levels are invited for review of various processes being performed at unit level.

- (K) The top management has established **Internal Audits** in order to ensure that all activities are taking place in accordance with the documented service quality system. For this an internal audit plan is necessary both at apex and unit levels providing for the scope of audit, auditor(s) and respective process owners as auditees. An internal audit of all activities needs to be carried out once every six months by qualified auditors. The selection of auditors shall ensure that auditors do not audit their own work and conduct of audits shall ensure objectivity and impartiality of the audit process. Any non-conformance shall be highlighted in the internal audit check-list given in SQM 4.3. The follow up on the audit shall ensure that actions are taken by auditee without undue delay to eliminate detected non-conformity and their causes. The summary reports of the internal audits shall constitute as an integral input to management review. Scope of the audit is covered in the internal audit check-list. Records of internal audit results and follow-up actions taken shall be maintained.

- (L) The **Corrective & Preventive actions** shall be undertaken by the process owners to eliminate causes of non-conformity and potential causes in order to prevent recurrence and occurrence respectively. The non-conformity may be due to internal audit check, customer complaints/feedback, or difficulty in implementing the SQM. The Nodal Officer shall arrange verification of the preventive and corrective actions and review the action’s effectiveness. Records of the actions taken and improvements effected shall be maintained.

- (M) The Top Management has established **Management Reviews** to ensure continuing suitability, adequacy, efficiency and effectiveness of Service Quality Management System. A Management Review shall be carried out every six months. At unit level Nodal Officer shall conduct this review with the process owners and endorse a copy of report to the Director General of Taxpayer Services for centralized monitoring. At the apex level Director General of Taxpayer Services, apex Nodal Officer and the core group shall conduct this review including recommendations of unit level management reviews and endorse a copy of the report to Board for oversight. The Management Review includes assessing opportunities for improvement and need for changes including Service Quality Policy & Objectives. The management reviews shall be structured and following points shall be reviewed with an agenda including:
 - (1) Follow up actions from previous management reviews, (2) Results of internal Audit and external Audit , (3) Customer Feedback, (4) Changing customer requirements, (5) Feedback from other stakeholders, (6) Extent to which objectives are achieved, (7) Status of preventive/corrective actions, (8) Review of process service outcomes and process performance (9) Recommendations for improvement (10) Change in external Environment including Technological changes (11) Change in statutory/regulatory requirement affecting service delivery and (12) Complaints
 Management review output shall include any decisions or actions related to (a) Improvement in service quality standards, (b) Improvement in customer satisfaction, (c) Improvement in the management systems for service quality, Citizens’ Charter and complaints handling, and (d) Resource needs. The responsible person to implement the decision and time period for implementation shall be clearly demarcated.

SQM – 3.1	MANAGEMENT RESPONSIBILITY
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Revision Date	Page 4 of 4

Records of Management Reviews in form of minutes of meeting shall be maintained.

- (N) The organization (the Top Management & each unit level) shall **monitor and measure, where applicable**, the characteristics of the service and service delivery processes to verify that the service quality objectives and service standards have been met. This shall also be carried out at all stages and locations where there is an interface with customer. The organization shall also monitor and measure the performance, namely commitment made in the citizen’s Charter and complaint handling procedure on a regular basis and report to top management with recommendations for improvement. The organization shall also **analyze the data** collected during monitoring and measurement including complaints received and customer satisfaction to determine current level of performance and opportunities for continual improvement, particularly where non-conformities are recurring.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.2.1.1	Acknowledge all written communications
Revision No. 2	
Revision Date	Page 1 of 1

Process owner: Assistant Commissioner or Supdt/Section Officer/Inspector or other person

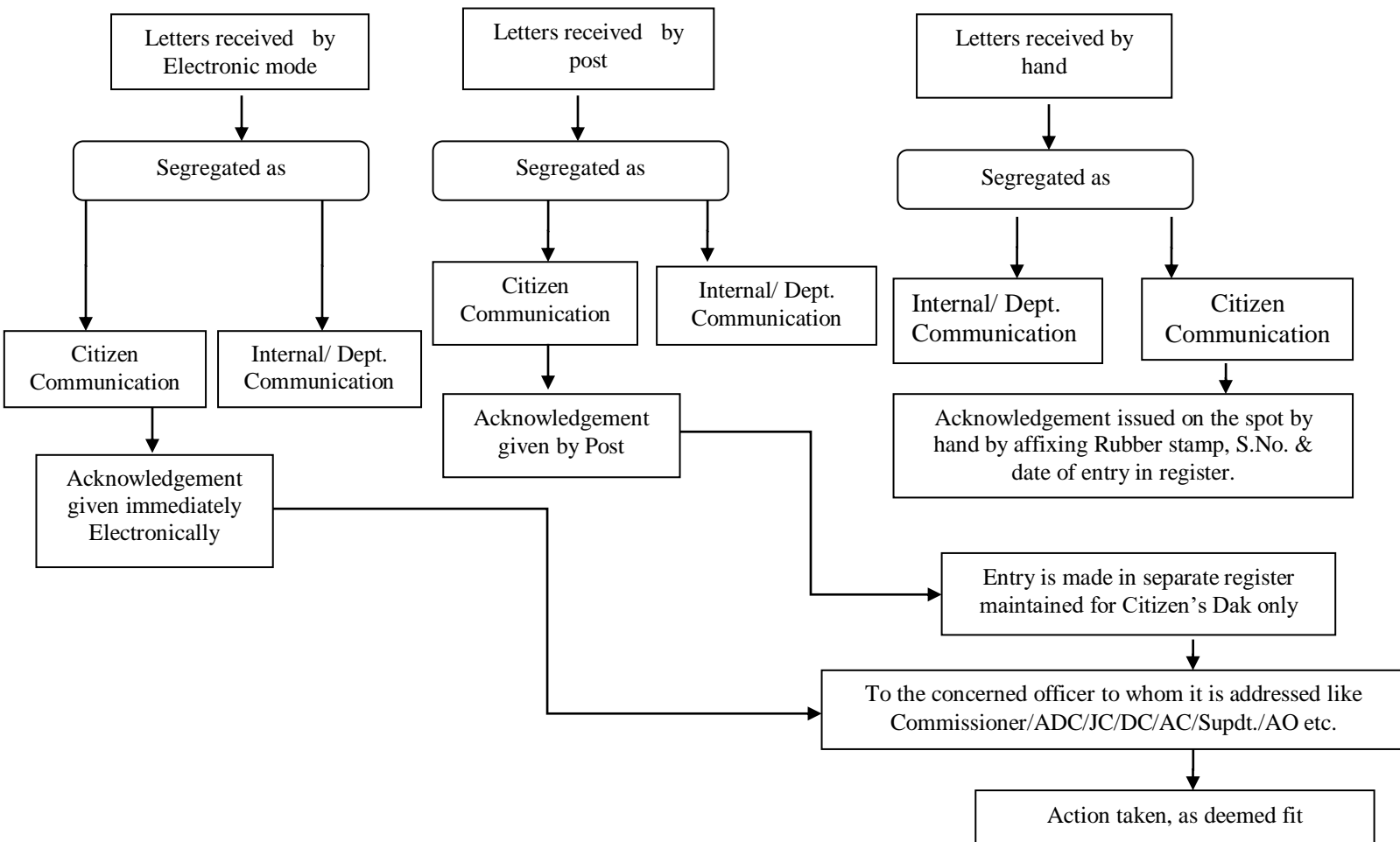
Norm: Acknowledge all written communication within 3 working days and all electronic communications immediately

Resource required: One receipt clerk, format/stamp to give unique identification to each acknowledgement for communication received through any mode other than electronic mode.

Resource sufficient for: Minimum of 50 communications per day.

All the citizens' communications are received centrally at one point. The internal/departmental communications are not covered by this procedure. Separate registers for letters received from citizens and internal communications may be maintained.

A diary number unique to each communication is stamped on the letter along with the date. The same dated diary number along with the stamp is also marked on the customer/citizen's copy. This diary number is entered in the register along with the name, details, etc of the sender and to whom it has been addressed. A standard acknowledgement letter may also be used to standardize the procedure. Unique ID may have details like Commissionerate/Division/Range/Group name and receipt number with date.



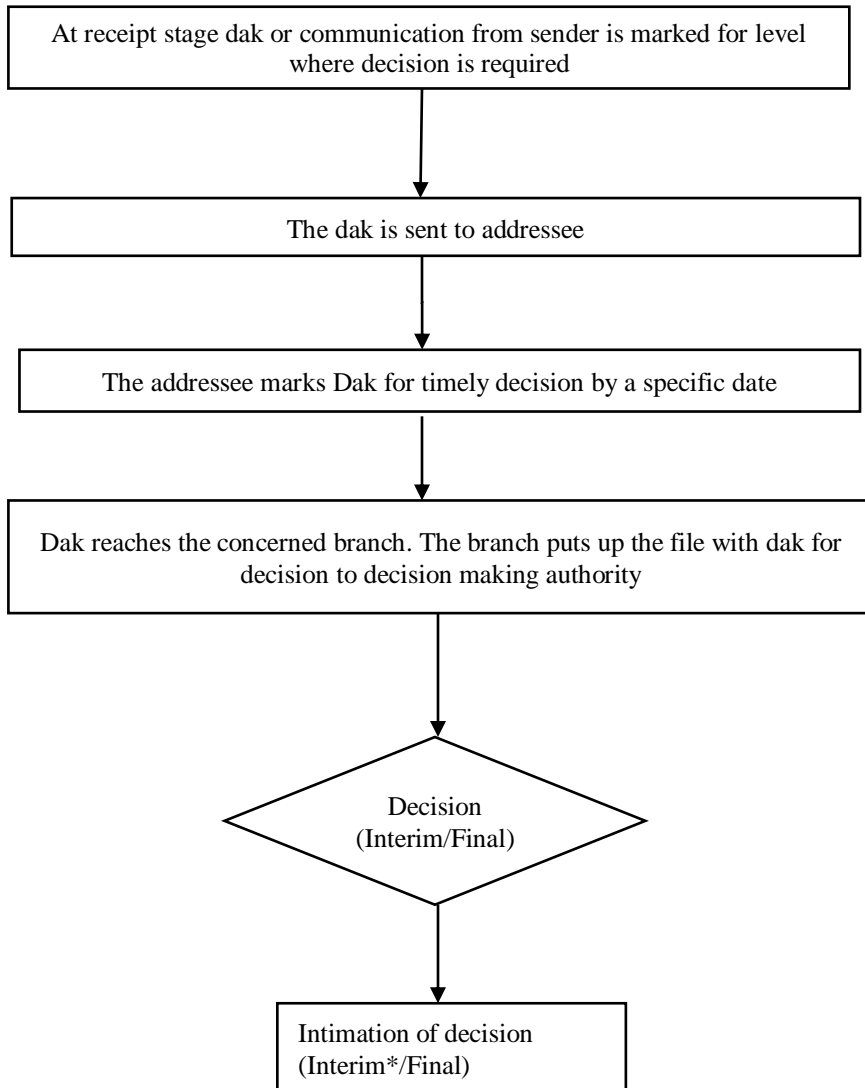
SQM – 3.2.1.2	Convey decision on matters including that on Declaration or Assessments
Revision No.2	
Revision Date	

Process owner: Deputy/ Assistant Commissioner or any other Proper Officer

Norm: Convey decision on matters within 15 working days of their receipt

Resource required: Receipt Section, 1 Inspector and 1 Superintendent

Decisions pertaining to declarations made as part of other specific processes e.g. registration, assessment are dealt separately. This process chart pertains to decisions not specifically covered elsewhere. Decisions made would be conveyed in 15 days. If it is not possible to convey a final decision, then an interim reply is to be sent in 15 days.



* In cases where Interim reply is given, it would indicate the time-frame within which final reply will be communicated.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.2.1.3

Dispose of a refund claim

Revision No.2

Revision Date

Page 1 of 3

Process owner: Assistant/ Deputy Commissioner or other person

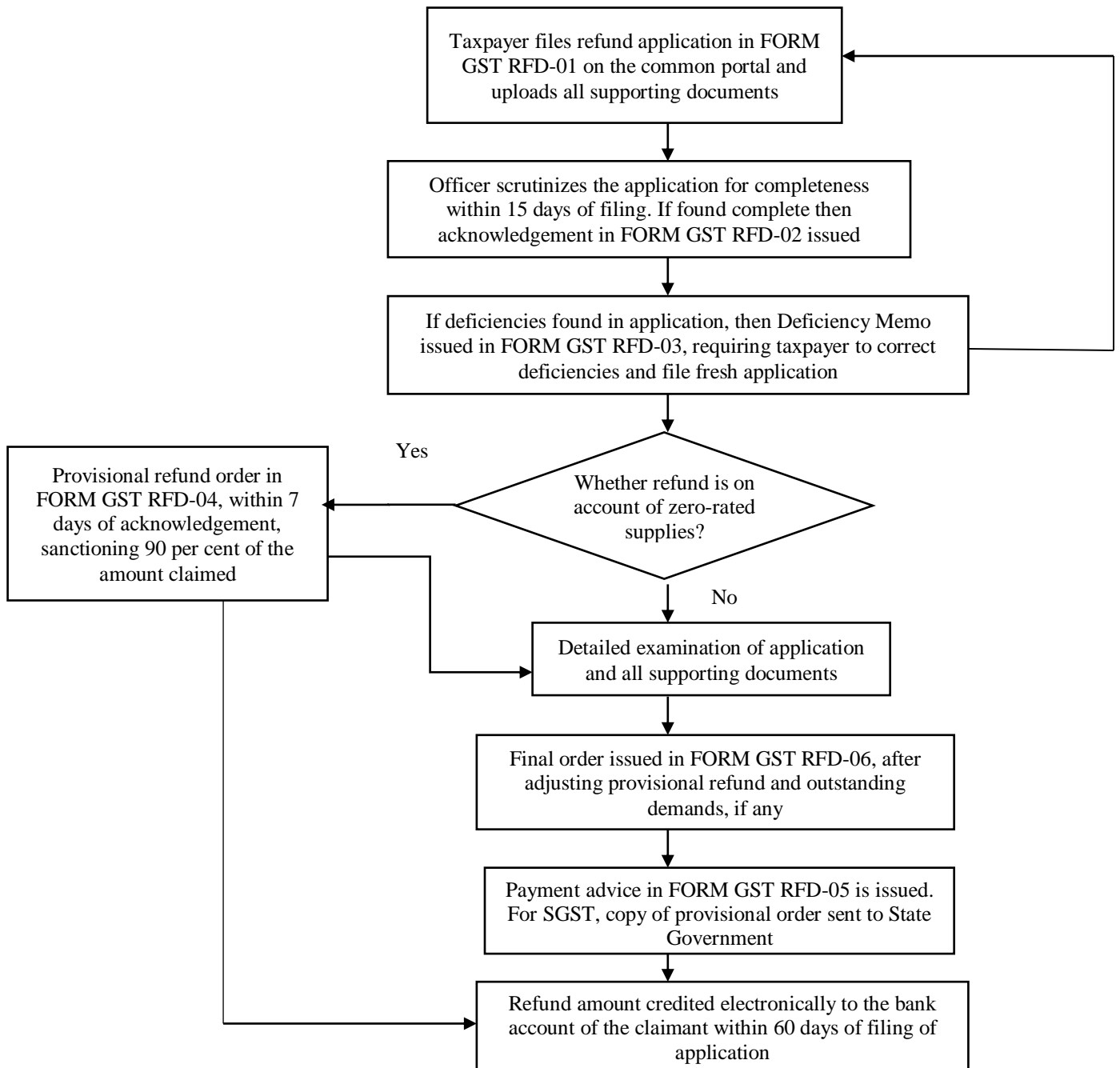
Norm: Disposal within 90 days for Customs duty and 60 days for GST from receipt of complete application.

Resource required: 1 Assistant/Deputy Commissioner, 2 Superintendents & 4 Inspectors

Resource sufficient for: Minimum of 15 claims per month

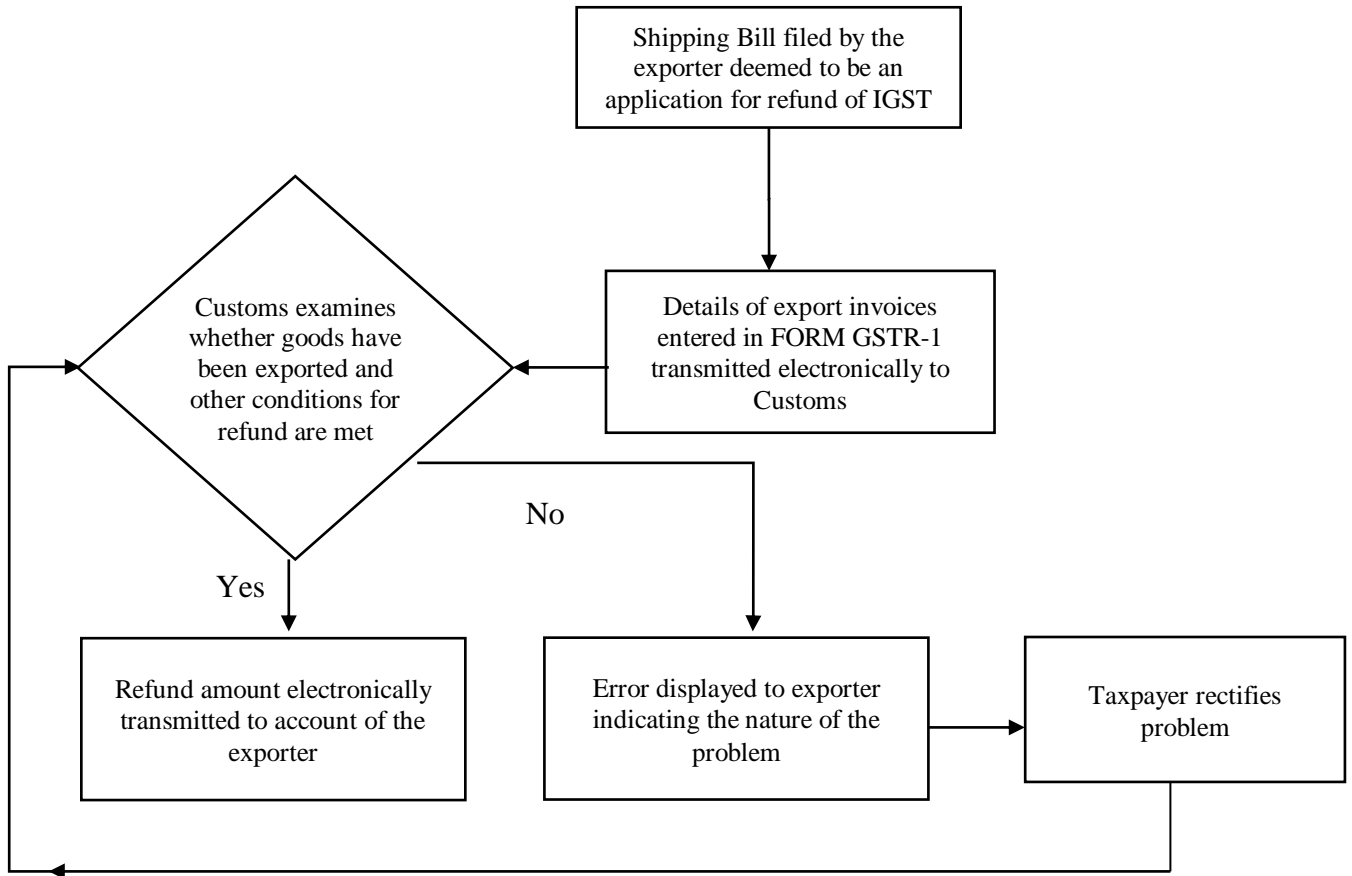
A.

GST refunds through **FORM GST RFD-01**



SQM – 3.2.1.3	Dispose of a refund claim
Revision No.2	
Revision Date	Page 2 of 3

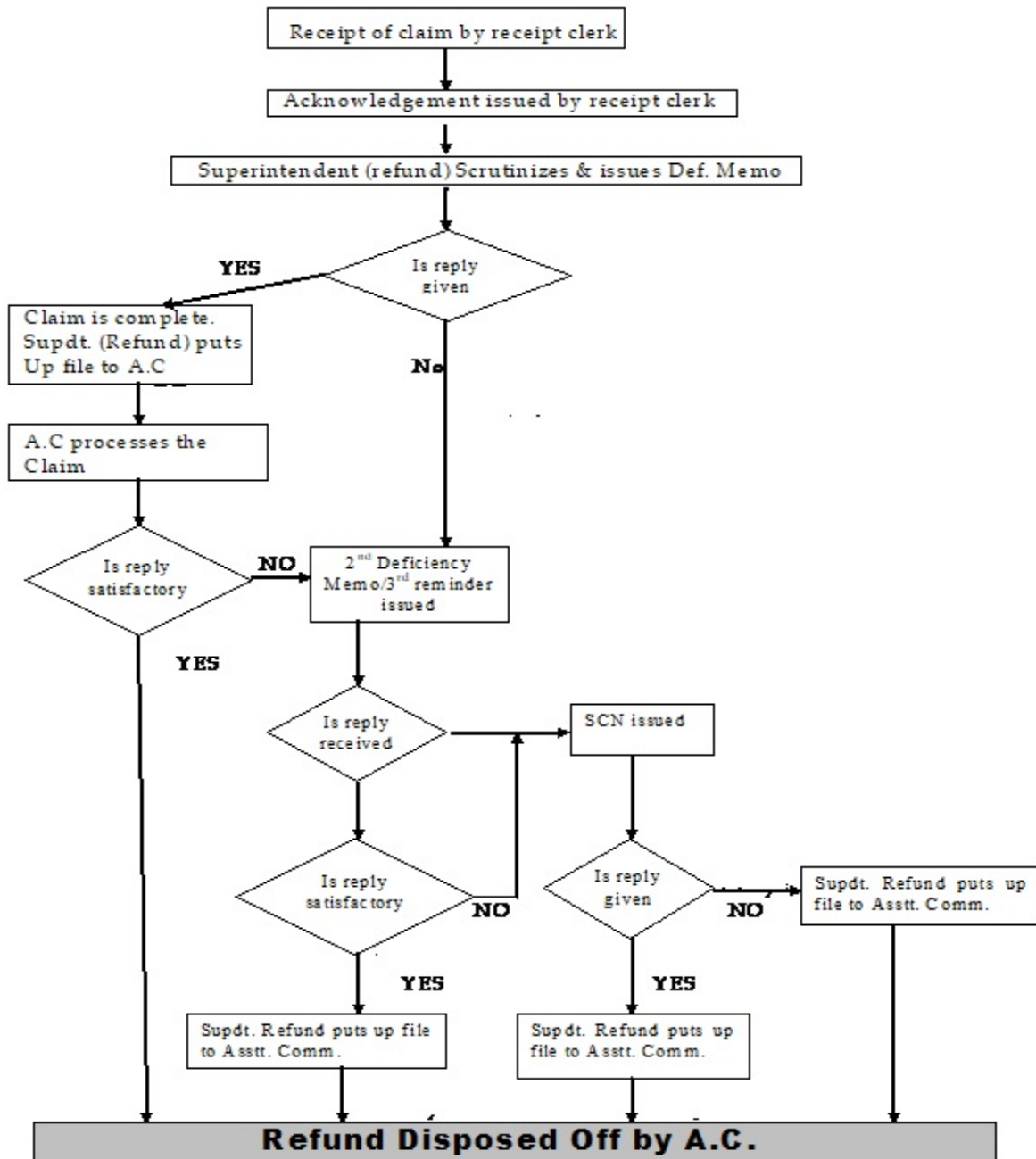
Refund of IGST paid on export of goods



SQM – 3.2.1.3	Dispose of a refund claim
Revision No.2	
Revision Date	Page 3 of 3

For Refunds of Customs Duty

Note: Pre-audit of refund shall be undertaken as per Board’s instructions.



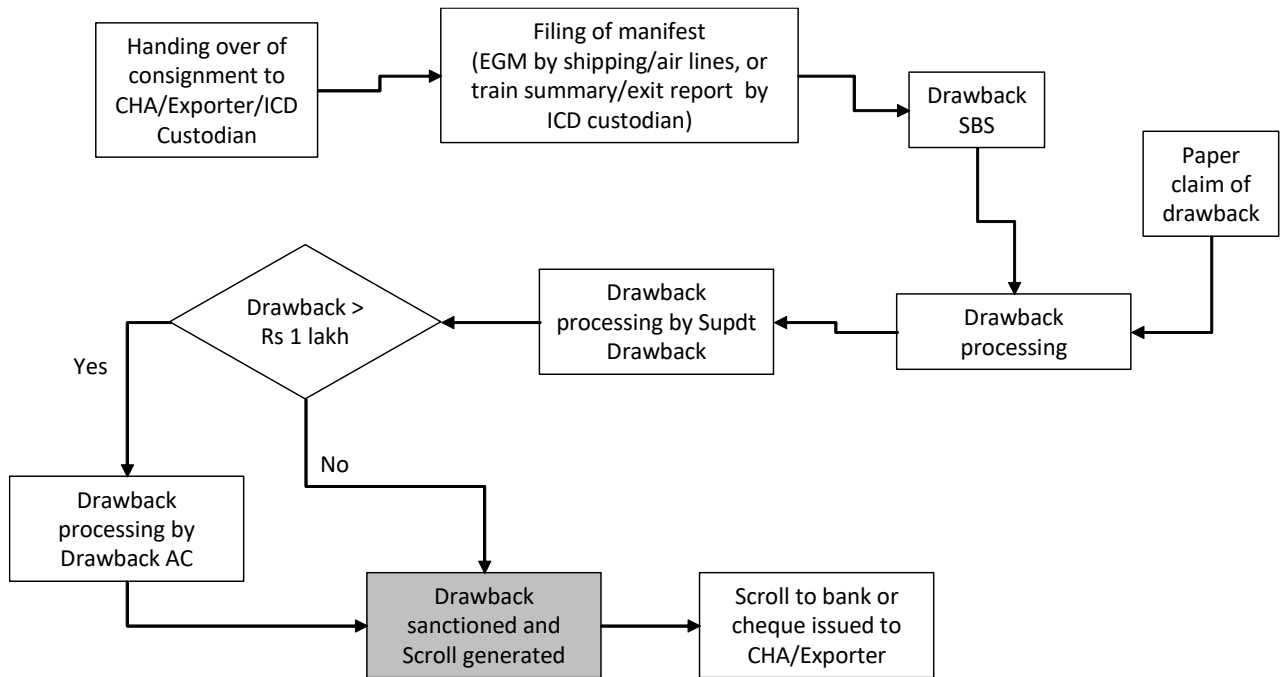
SQM – 3.2.1.4.1	Sanction Drawback
Revision No.2	
Revision Date	Page 1 of 2

Process owner: Assistant/Deputy Commissioner or other person

Norm: Sanction drawback within 7 days of filing of export general manifest in the case of electronic processing of drawback claims or within 15 days of filling of manual claim.

Resource required: 1 AC/DC, 1 Superintendent, 1 Inspector.

With ICES, drawbacks are processed online. In other places not covered by ICES, manual drawback claims are filed. For the purpose of monitoring, a record in prescribed format shall be maintained by the process owner. If it is possible to capture the record data from ICES reports, such a record can be maintained online and printed at time of audit check or monitoring by process owner.

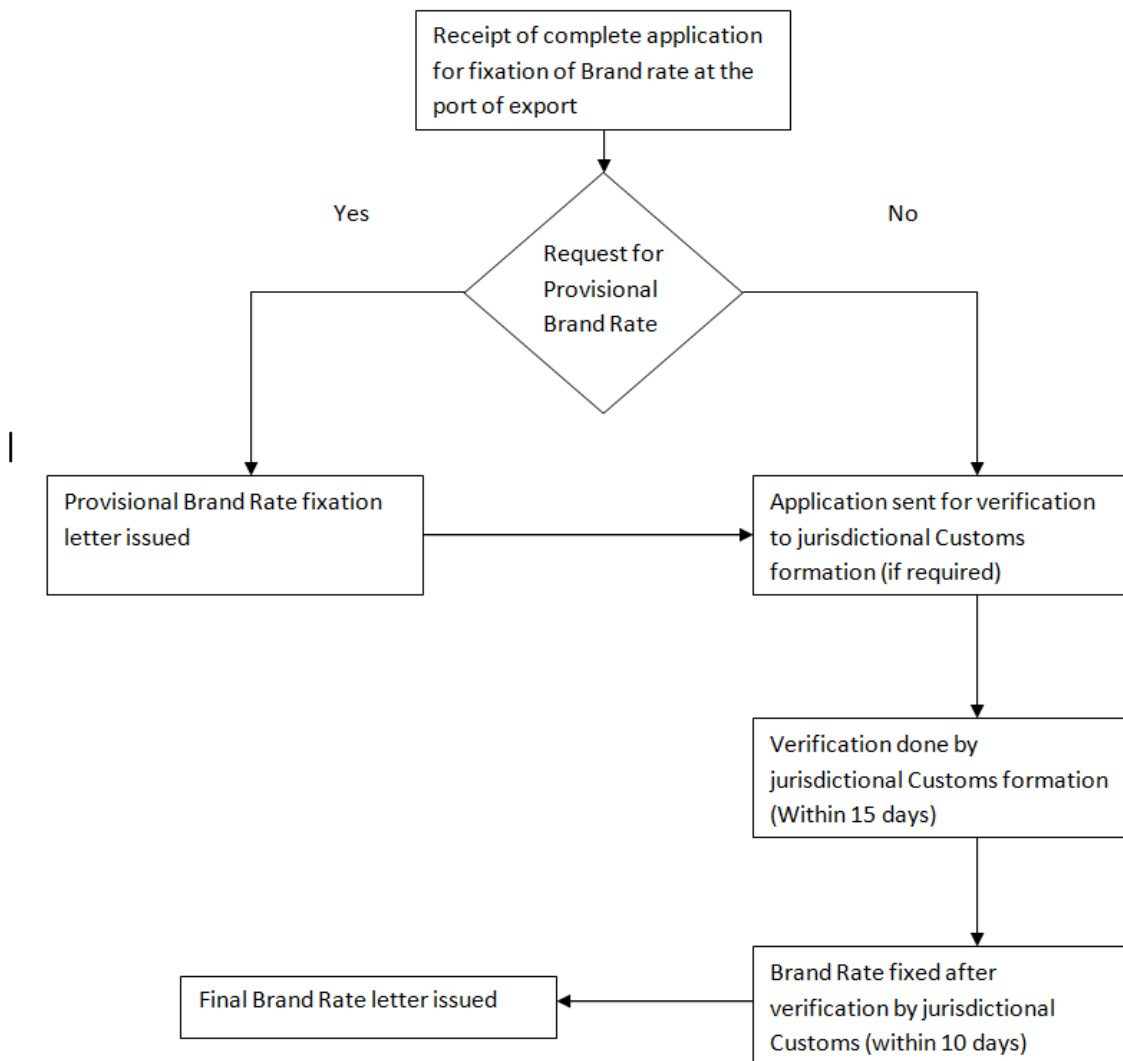


SQM – 3.2.1.4.2	Fixation of Brand Rate of Duty Drawback
Revision No.2	
Revision Date	Page 2 of 2

Process owner: Commissioner or other person

Norm: Fixation of brand rate of duty drawback within 30 days from the date of receipt of complete application.

Resource required: 1 Additional Commissioner/ Joint Commissioner, 1 DC/AC, 1 Superintendent, 1 Inspector



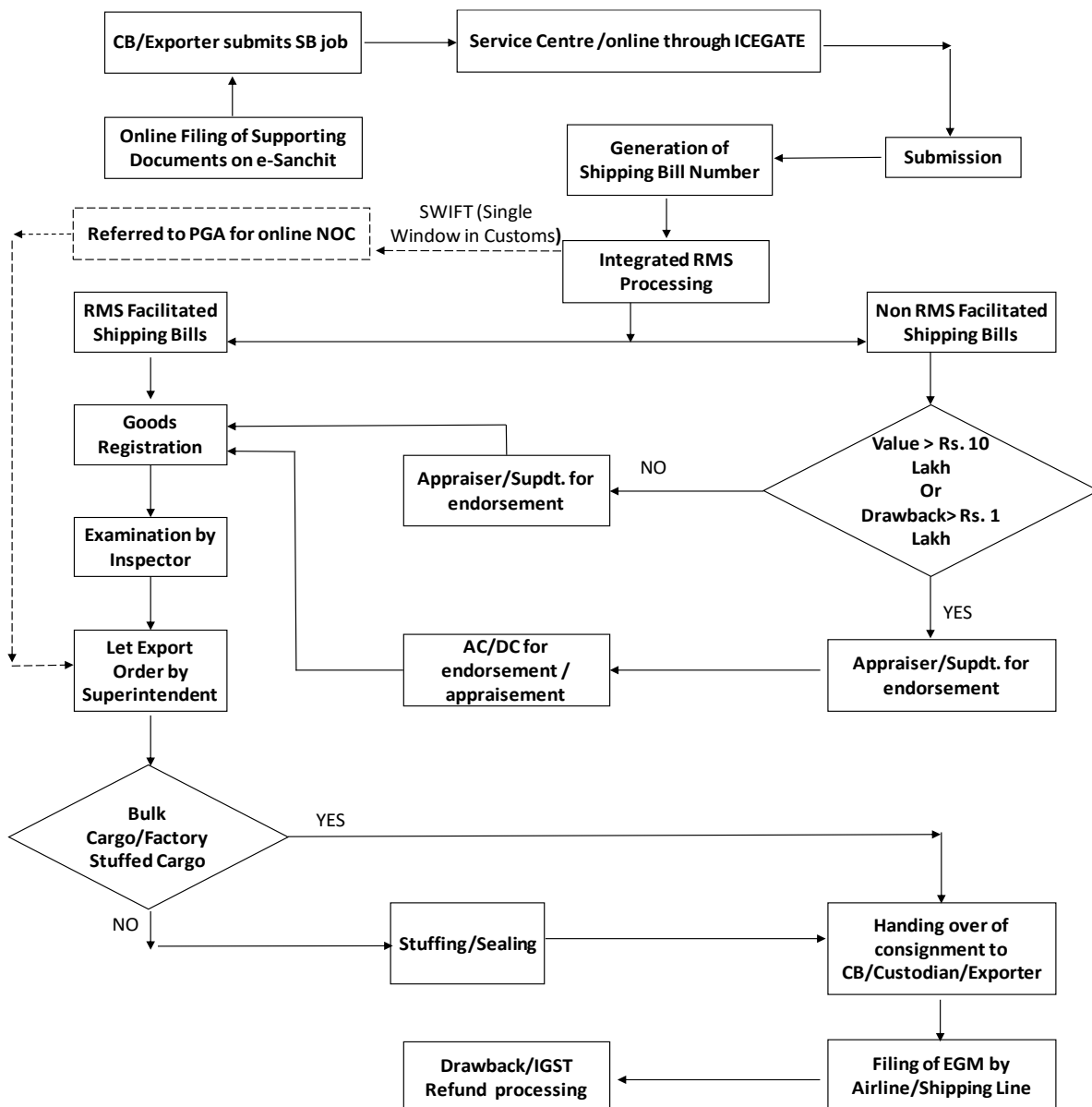
SQM – 3.2.1.5 A	Cargo Release Time: Clearance of Export Goods
Revision No.2	
Revision Date	Page 1 of 1

Process owner: Additional/Joint Commissioner or other person

Norm: Clear export goods within 24 hours for Air Cargo, Inland Container Depots & Land Customs Stations and within 48 hours for Sea Cargo, of filing of export declaration where the declaration relating to the consignment is complete and correct.

Resource required: 1 DC/AC, 1 Superintendent, 1 Inspector

With ICES, all exports are online. However, for the purpose of monitoring, a record in prescribed format shall be maintained by the process owner. If it is possible to capture the record data from ICES reports, such a record can be maintained online and printed at time of audit check or monitoring by the process owner.



SQM – 3.2.1.5 B	Cargo Release Time: Clearance of Import Goods
Revision No.2	
Revision Date	Page 1 of 1

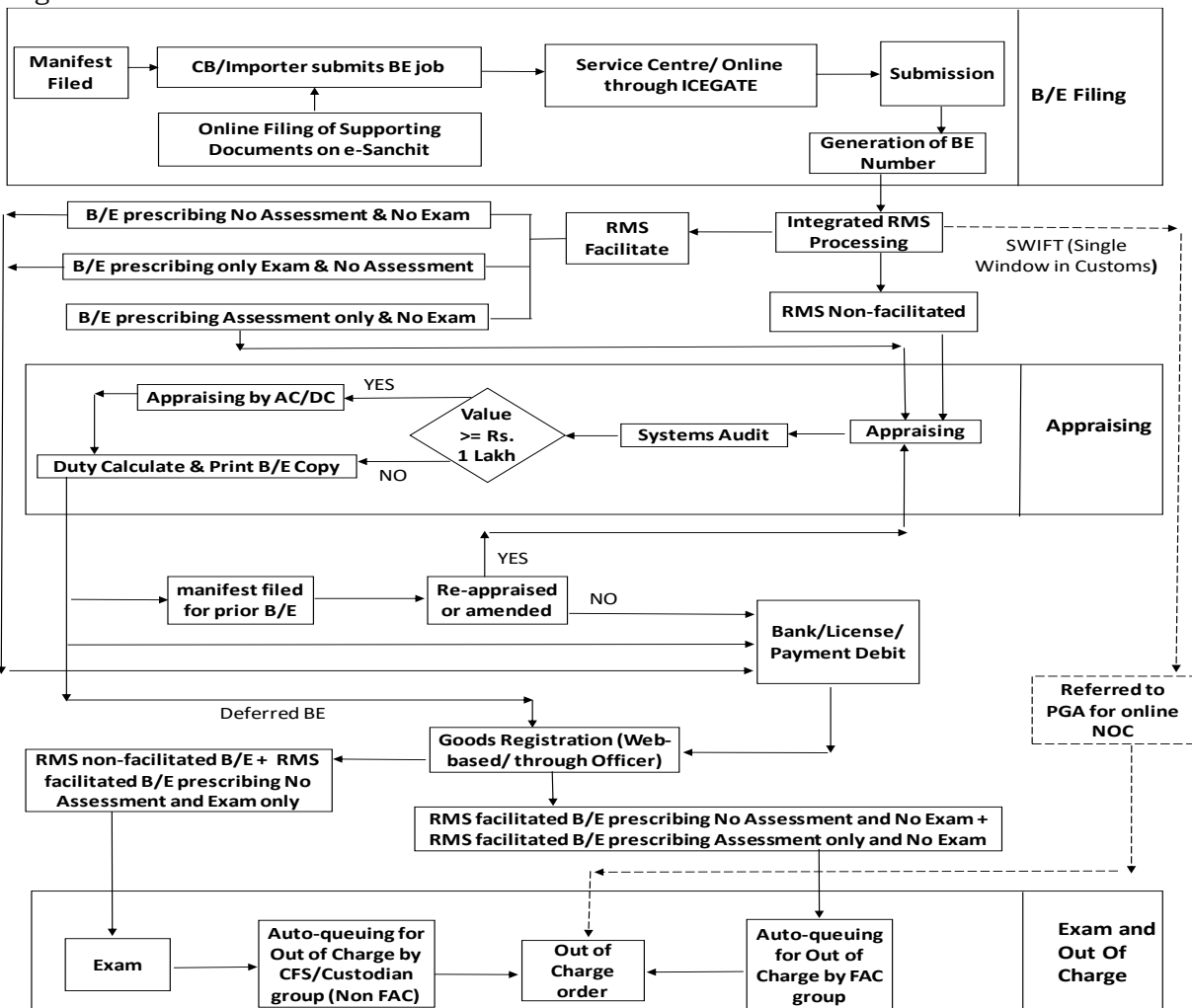
Process owner: Additional/Joint Commissioner or other person

Norm: Clear import goods within 24 hours for Land Customs Stations, 48 hours for Air Cargo & Inland Container Depots and 72 hours for Sea Cargo, of filing of import declaration where the declaration relating to the consignment is complete and correct.

Resource required: 1 DC/AC, 1 Superintendent/Appraiser, 1 Inspector

With ICES, all imports are online. However, for the purpose of monitoring, a record in prescribed format shall be maintained by the process owner. If it is possible to capture the record data from ICES reports, such a record can be maintained online and printed at time of audit check or monitoring by the process owner.

To meet service norm, import process is divided into three segments, first segment is upto the Duty assessment, second segment is for Duty payment and third segment is for Examination & Out of Charge Order. Since the time taken for duty payment is the responsibility of the CHA/Importer, this second segment period is excluded from service norms. Consequently, the norm of 8 Hours is kept for the third segment, while balance time is kept for first segment.



SQM – 3.2.1.6	GST Registration
Revision No.2	
Revision Date	Page 1 of 2

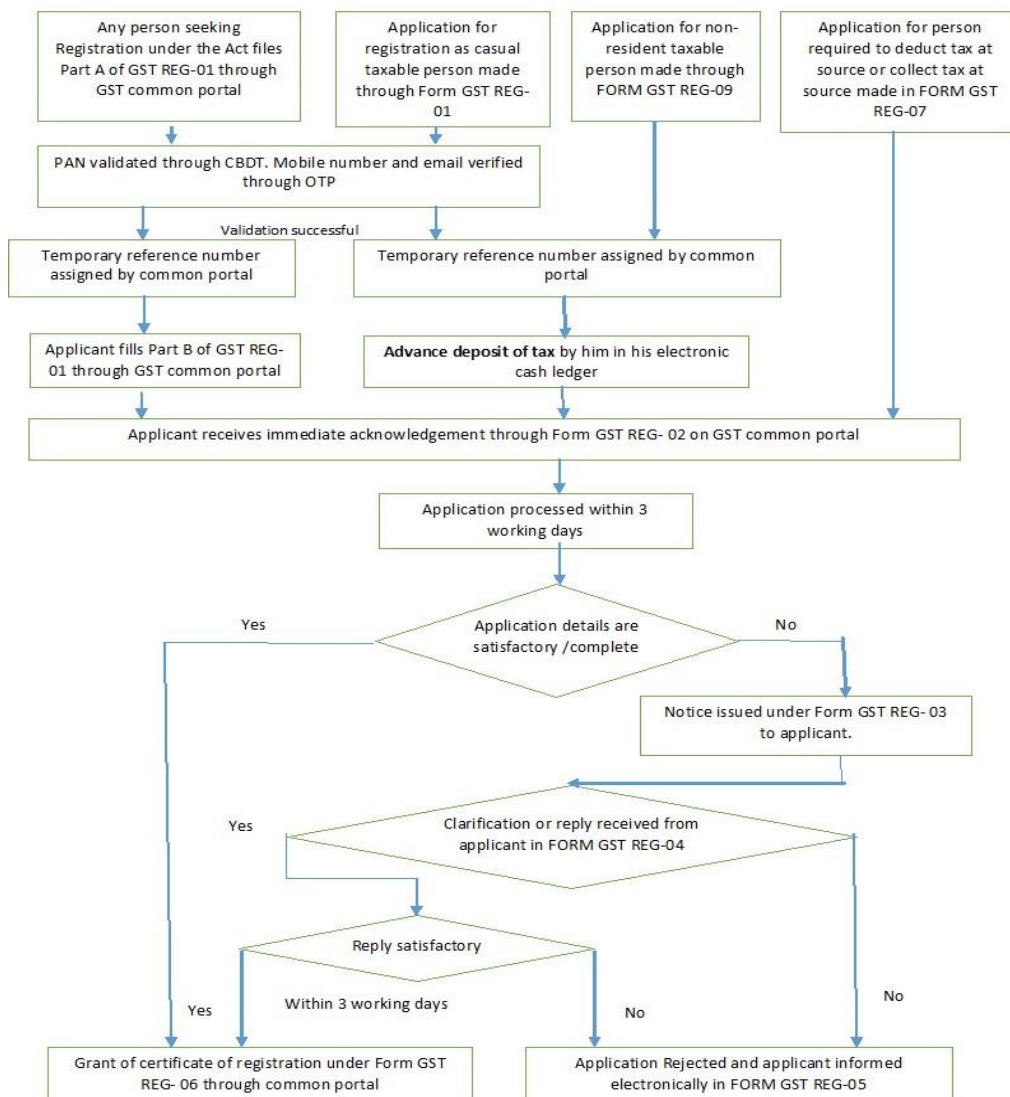
PROCESS OWNER: Superintendent

NORM: 3 working days from submission of application

RESOURCE REQUIRED: GST common portal, CBIC-GST application, 1 Superintendent

On filing a correct and complete application online, the certificate of registration is made available on the GSTN common portal and GSTIN is assigned to the applicant.

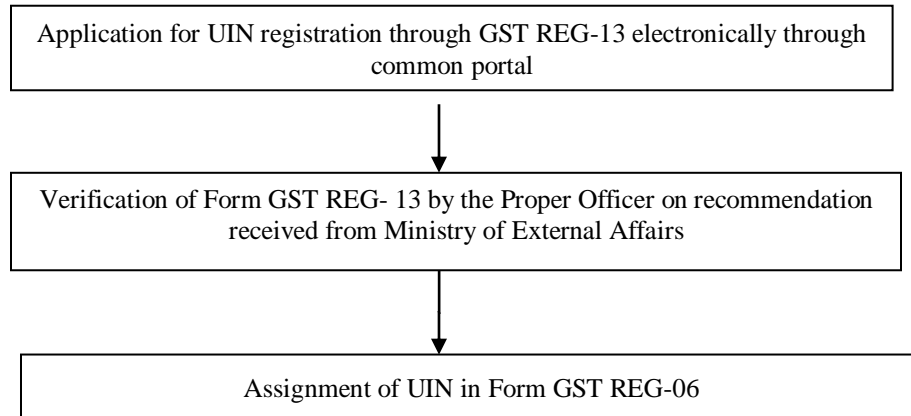
A. For taxpayers other than UIN/OIDAR



SQM – 3.2.1.6	GST Registration
Revision No.	
Revision Date	Page 2 of 2

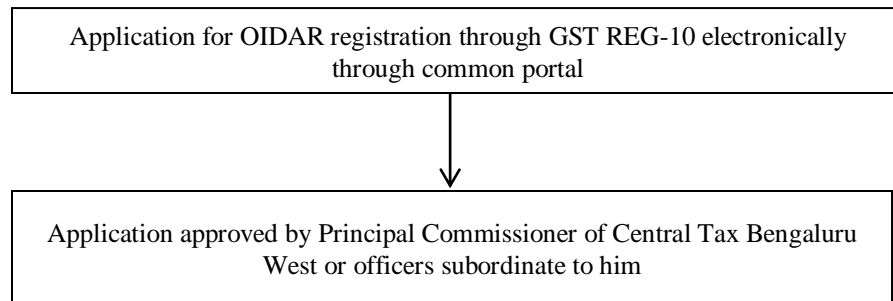
A. FOR UNIQUE IDENTITY NUMBER (UIN) REGISTRATION

The GST laws state that any specialized agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other persons notified by the Commissioner can be granted a **GST Unique Identity Number**.



B. REGISTRATION FOR ONLINE INFORMATION AND DATABASE ACCESS OR RETRIEVAL SERVICES

Any person supplying information and database access or retrieval services from a place outside India to a non-taxable online recipient need to be registered under GST. Notification No. 2/2017-Integrated tax specifies Principal Commissioner of Central Tax Bengaluru West, Bengaluru and officers subordinate to him to grant registration and has all-India jurisdiction.

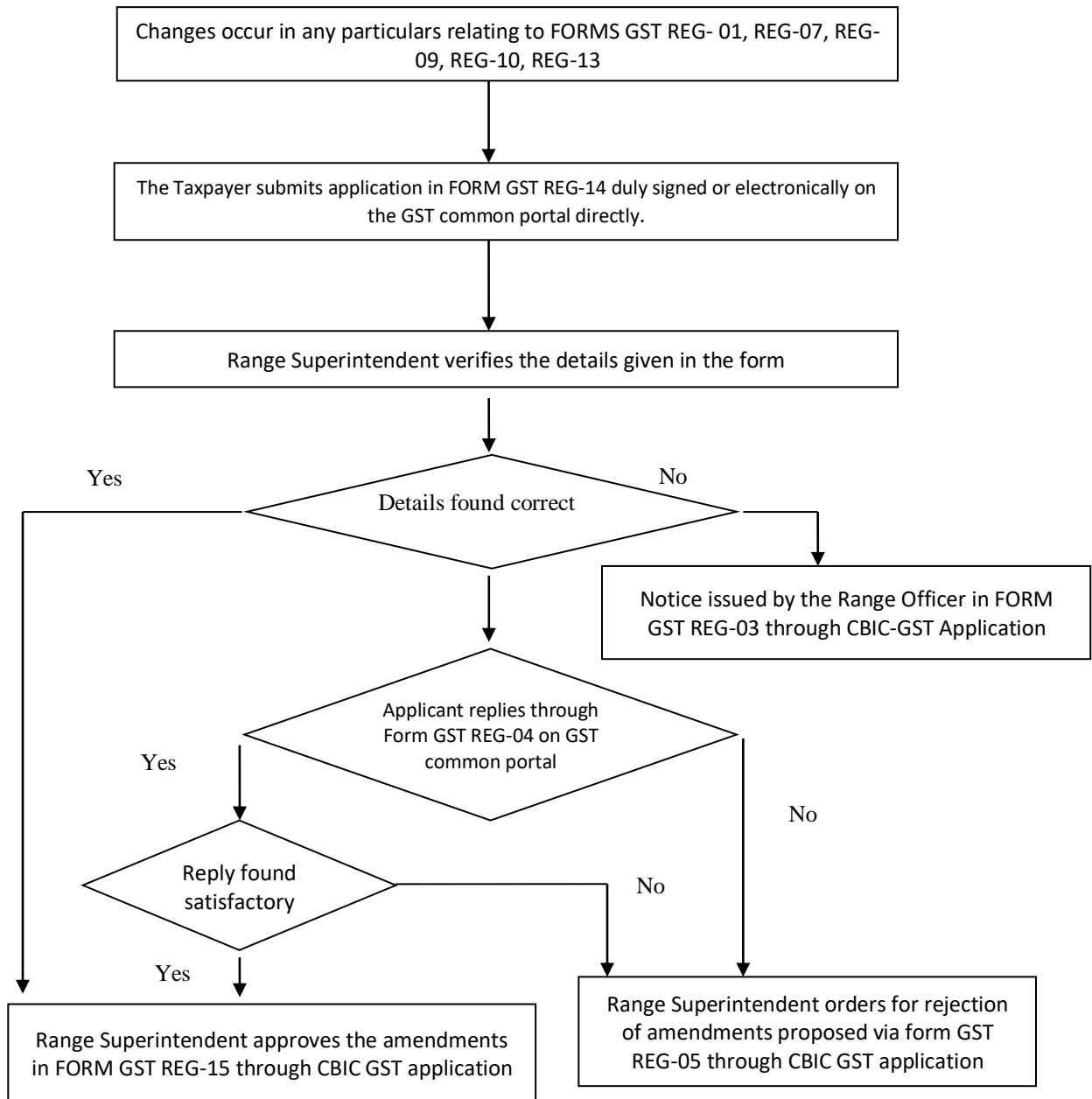


SQM – 3.2.1.7	Amendment in GST Registration
Revision No.	
Revision Date	Page 1 of 2

Process Owner: Superintendent

Norm: 15 working days

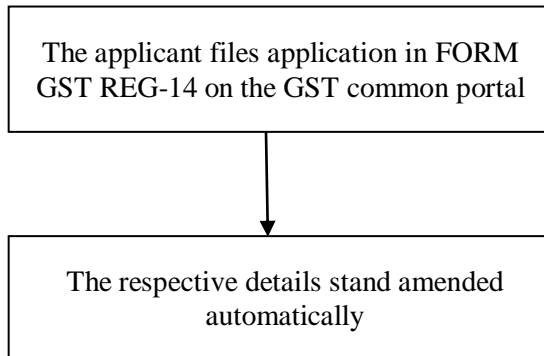
Resource required: GST Common Portal, CBIC GST Application and 1 superintendent,
 (A) Amendments like change in legal name, change of address of principle/additional place of business, addition, deletion or retirements of partners or directors etc., not warranting cancellation. Amendments to particulars furnished in application for registration can be made either prior to grant of registration or as and when the amendment is required. The registered person has to submit the application within 15 days of occurrence of such change.



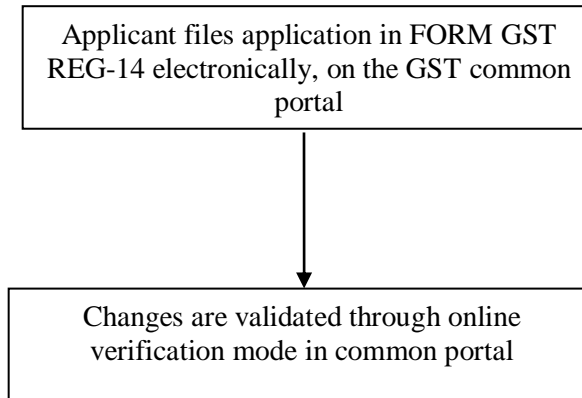
SQM – 3.2.1.7	Amendment in GST Registration
Revision No.	
Revision Date	Page 2 of 2

(B) OTHER AMENDMENTS IN REGISTRATION

(i) Amendments other than those specified in Clause (a) of Sub Rule (1) of Rule 19



(ii) Change in Mobile number & e-mail id

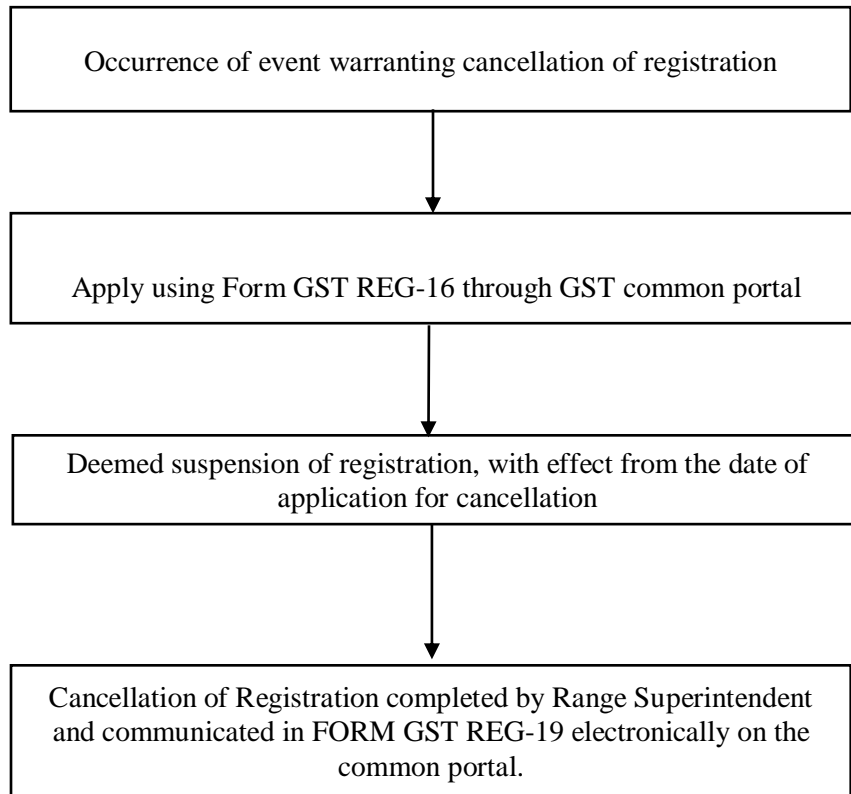


SQM – 3.2.1.8	Cancellation of GST Registration
Revision No.2	
Revision Date	Page 1 of 1

PROCESS OWNER: Superintendent

NORM: 30 working days

RESOURCE REQUIRED: CBIC GST Application, GST Common Portal and 1 Superintendent
 Any registered person seeking cancellation shall file his application in FORM GST REG-16 electronically, along with details of input held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock, liability thereon, details of payment and relevant documents.



*This process is not applicable for entities having UIN, TCS and TDS registrations.

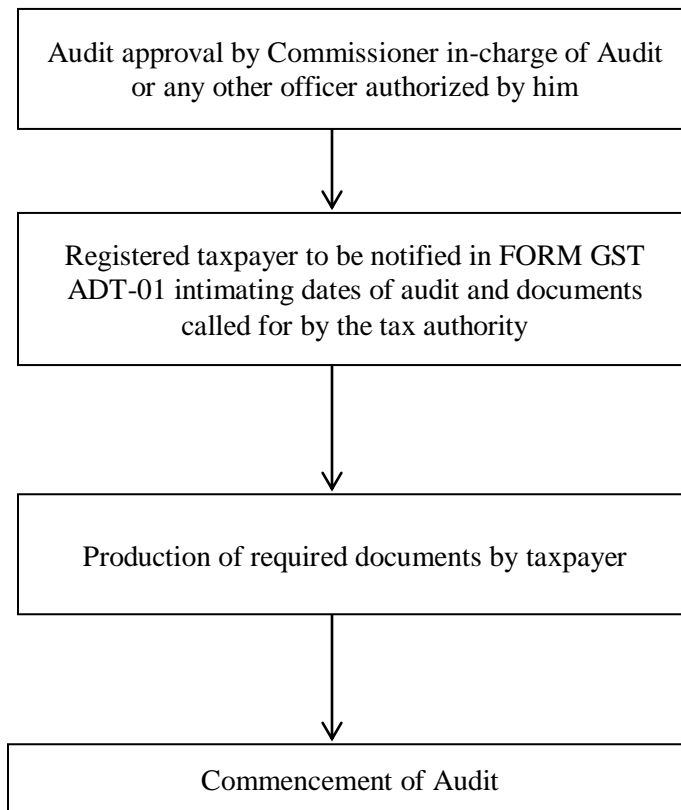
SQM – 3.2.1.9	Advance Intimation before undertaking the Audit
Revision No.2	
Revision Date	Page 1 of 1

PROCESS OWNER: Commissioner in-charge of Audit or any officer authorised by him.

NORM: Intimation to auditee to be sent atleast 15 working days in advance.

RESOURCE REQUIRED: AC/DC, Superintendents, Inspectors and EA/TA.

The Commissioner in-charge of Audit or any officer authorised by him by general or specific order, may undertake audit of any registered person. The letter of intimation to the registered person is to be issued not less than 15 working days prior to the conduct of audit.



Note: “Commencement of audit” shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.

SQM – 3.2.1.10	Conclusion of GST Audit, if being conducted at the premises of the auditee
Revision No.2	
Revision Date	Page 1 of 1

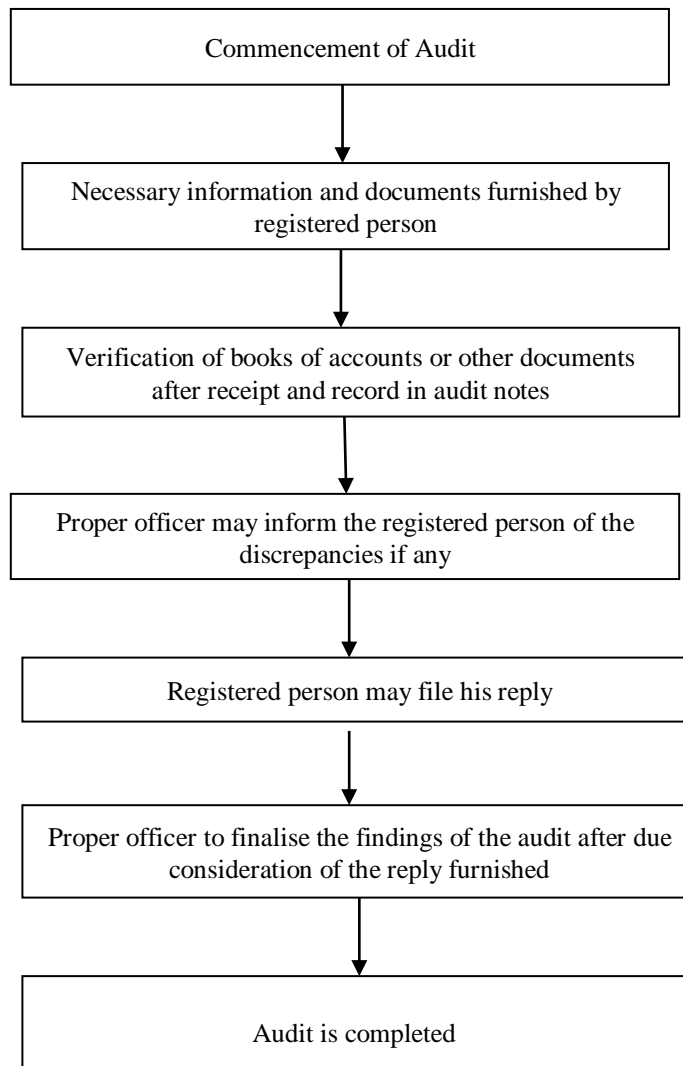
PROCESS OWNER: Superintendent

NORM: 3 months for GST and 1 months for Customs, from the date of commencement of audit

RESOURCE REQUIRED: 1 Supdt, 1 Inspector

The audit is to be completed within a period of 3 months from date of commencement of audit for GST and within a period of 1 month for Customs. In GST, Commissioner may extend the duration of audit by a period not exceeding 6 months when he is satisfied that audit in respect of such registered person cannot be completed within the initial period of 3 months.

Following the conclusion of audit, the findings of the audit are to be intimated to the Auditee within 30 days from the conclusion of audit.



#These timelines to be finalized after the draft GST Audit Manual is approved by the Board.

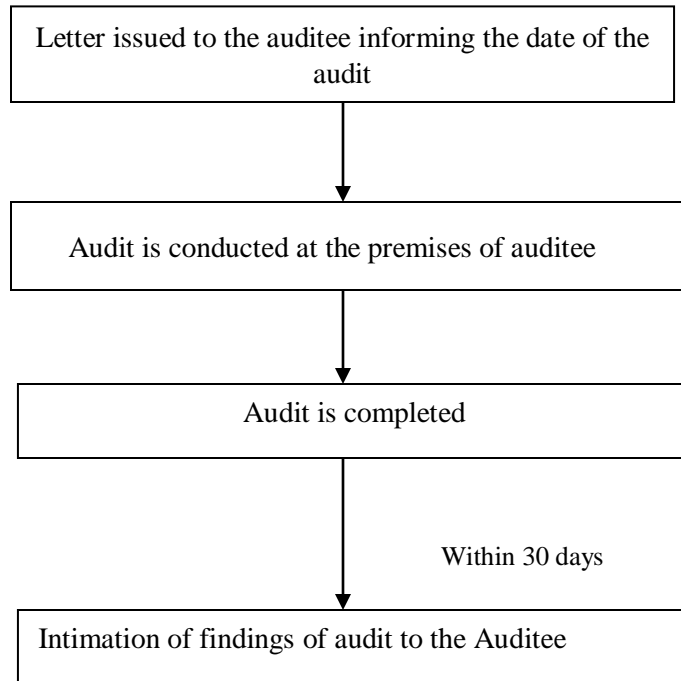
SQM – 3.2.1.11	Intimation of findings of Audit
Revision No.2	
Revision Date	Page 1 of 1

PROCESS OWNER: Superintendent

NORM: 3 months from date of commencement of audit

RESOURCE REQUIRED: 1 Supdt, 1 Inspector

After the conclusion of audit, the findings of the audit are to be intimated to the Auditee within 30 days from the conclusion of audit.



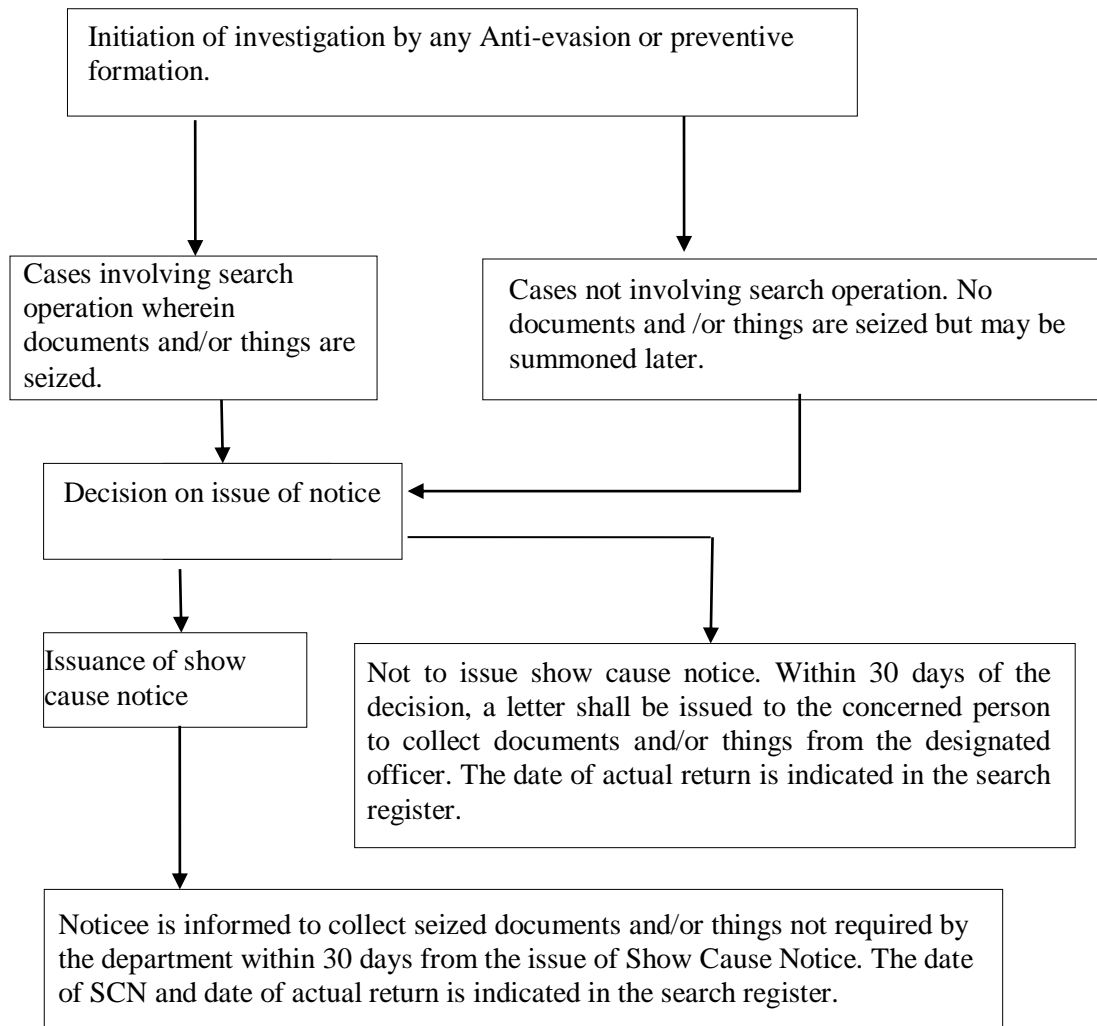
SQM – 3.2.1.12	Release of seized documents and things
Revision No.3	
Revision Date	Page 1 of 1

Process owner: Seizing Officer

Norm: Release of seized documents and things within 30 days of issuance of SCN, if not required by the department

Resource required: 1 Inspector/Preventive Officer

This service standard requires, return of the documents and/or things not required by the department within 30 days of the issue of SCN. For this purpose, in the show cause notices, a clause may be incorporated to state that the noticees should collect the documents and/or things from the Proper Officer, not required by the department within 30 days of the receipt of the SCN.

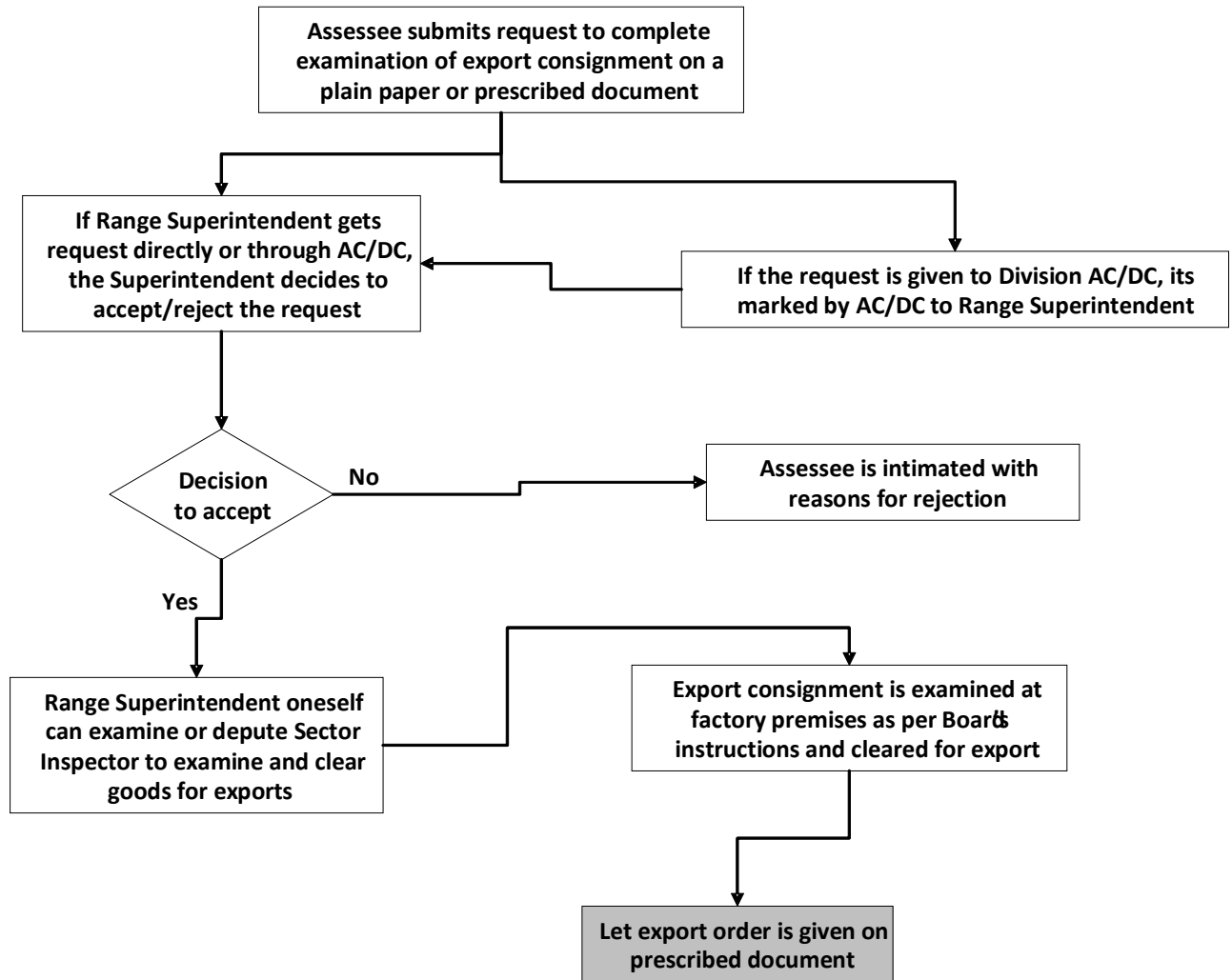


SQM – 3.2.1.13	Complete Examination and Clearance of Export Consignment
Revision No.2	
Revision Date	Page 1 of 1

Process owner: Range superintendent or other person

Norm: Complete examination and clearance of export consignment at factory premises within 24 hours of accepting the request

Resource required: 1 Range Officer and 1 Sector officer



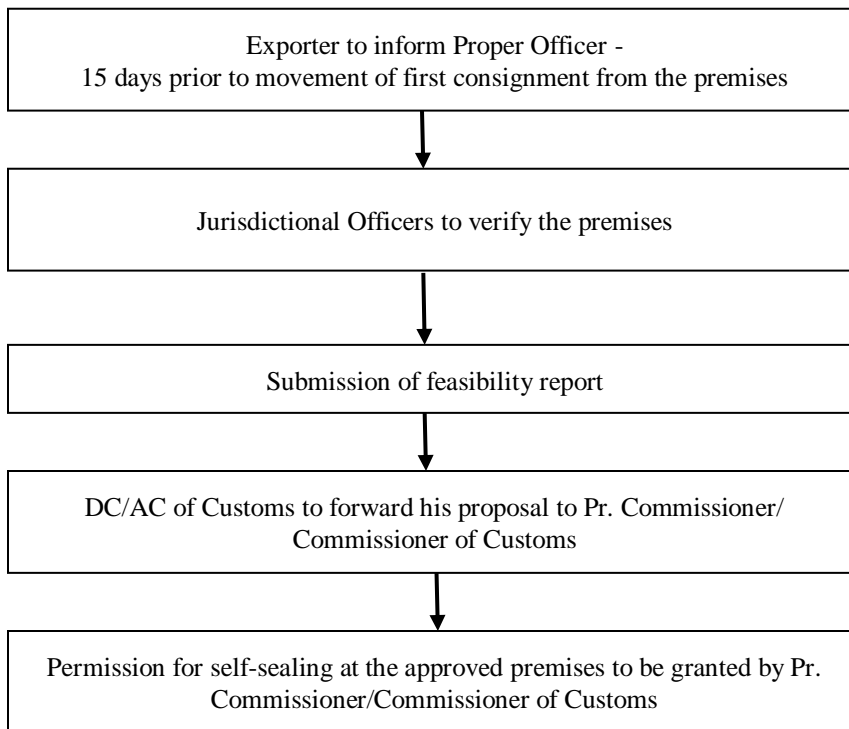
SQM – 3.2.1.14	Permission for self-sealing for export consignment
Revision No.	
Revision Date	Page 1 of 1

PROCESS OWNER: Pr. Commissioner/ Commissioner

NORM: Permission for self-sealing for export consignment to be granted within 10 days from receipt of application by proper officer.

Resource Required: Superintendent, Inspector

A simplified procedure for stuffing and sealing of containers by exporters themselves has been laid down as a measure towards ease of doing business. Entities registered under GST can apply to the Customs authorities for this purpose and subject to verification, requisite permission for self-sealing at the approved premises is to be granted by the Principal Commissioner/ Commissioner of Customs.



SQM – 3.2.1.15	Issue of Order-in-Original/Order-in-Appeal
Revision No.3	
Revision Date	Page 1 of 1

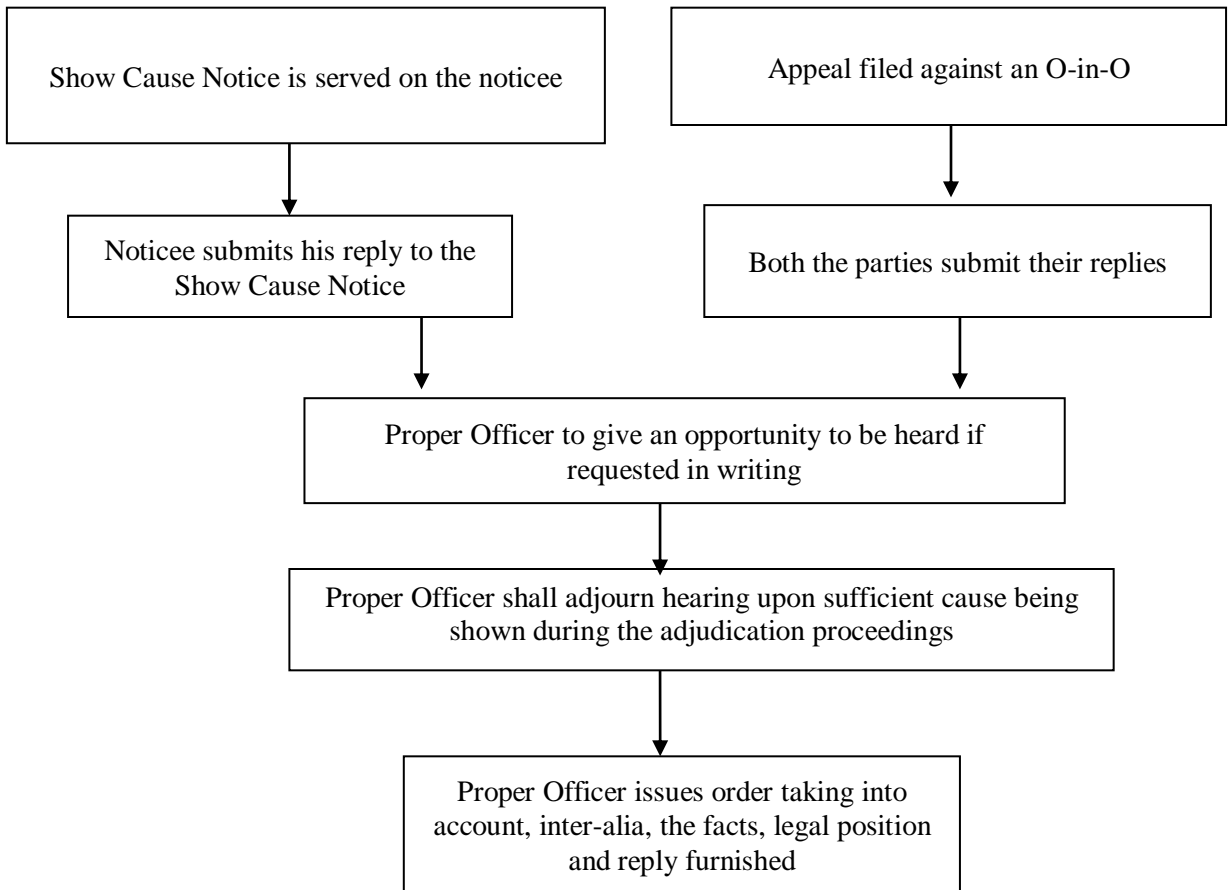
PROCESS OWNER: Adjudicating Authority/Appeallate Authority

NORM: Order-in-Original/Order-in-Appeal to be issued within 30 days of the conclusion of the final personal hearing by the Proper Officer and where all the requisite information is available.

Resource Required: Pr. Commissioner/ Commissioner/ Addl. Commissioner/ Jt. Commissioner/ Dy./Assistant Commissioner/Superintendent

In case of O-in-O

In case of O-in-A



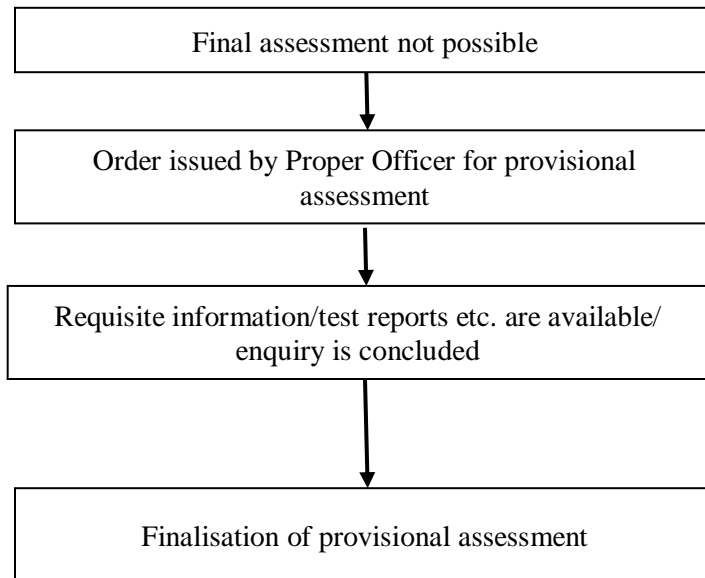
SQM – 3.2.1.16	Finalization of provisional assessment
Revision No.	
Revision Date	Page 1 of 1

PROCESS OWNER: Deputy / Assistant Commissioner

NORM: Final assessment order to be issued within 30 days from the date of conclusion of inquiry or submission of requisite information / documents

Resource Required: 1 Deputy/Assistant Commissioner, 1 Superintendent/Appraiser,
1 Inspector/Examiner/Preventive Officer

Indirect tax laws provide for the facility of provisional assessment, where the taxpayer/importer/exporter is unable to make self-assessment, due to his inability to determine the value or rate applicable or where the department deems it necessary to make further enquiries or undertake chemical/other tests. The provisional assessments need to be finalised expeditiously once the requisite information, reports, etc. are available.

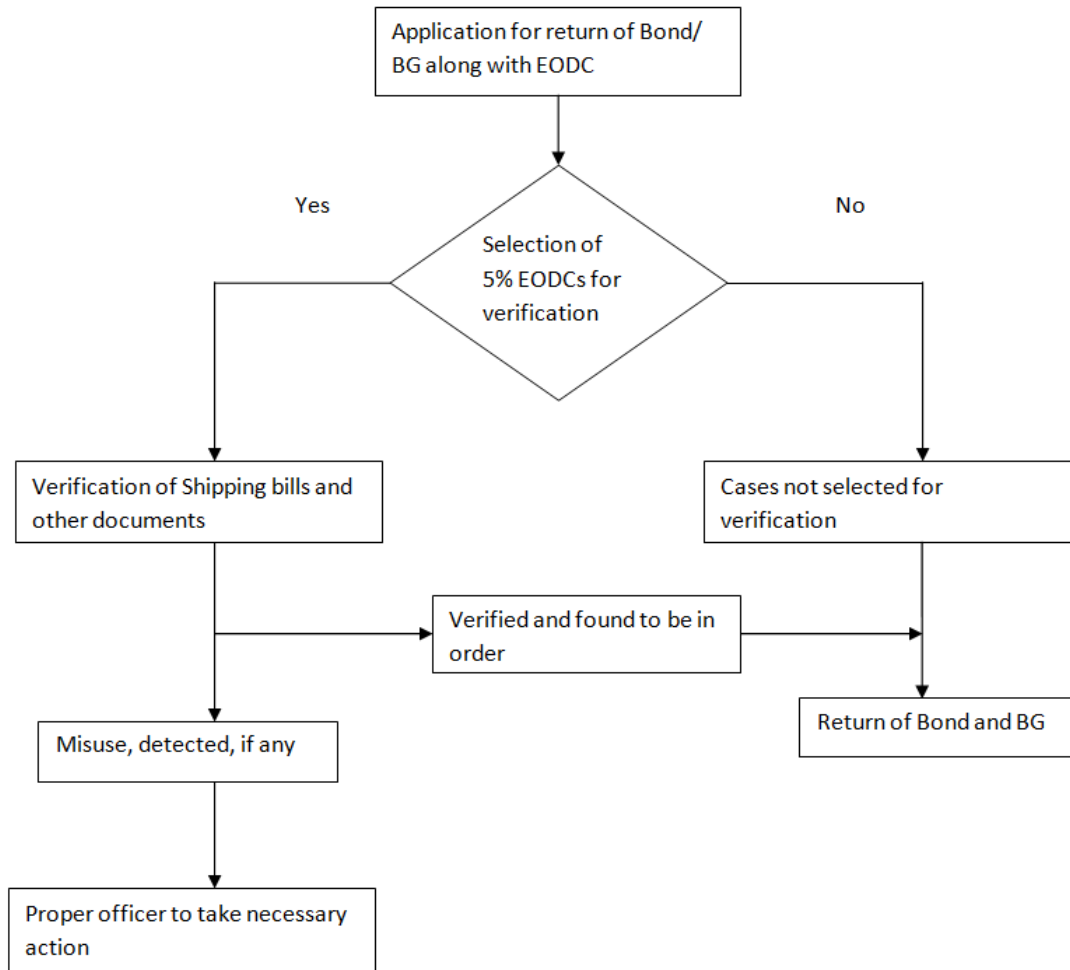


SQM – 3.2.17	Return of Bond and BG in Export Promotion Schemes
Revision No.3	
Revision Date	Page 1 of 1

PROCESS OWNER: DC/AC or other person

NORM: Return of BG and Bond in case of EP schemes within 10 days from receipt of complete application including EODC when not selected by Customs for verification and within 30 days in other cases not under investigation.

Resource Required: 1 DC/AC, 1 Superintendent, 1 Inspector



SQM – 3.2.2	Documented procedure for exigencies in service delivery
Revision No.3	
Revision Date	Page 1 of 1

Process owner: Nodal Officer at the unit level

There may be conditions that don't allow a normal service delivery as per the Citizens' Charter. Examples of such factors could be new legal requirements, IT system failure or an emergency etc.

For such conditions following procedure may be followed till normal service delivery could be restored.

Step 1: Any factor affecting normal service delivery shall be captured by the process owner responsible for service deliverable. The factors shall be put up to the Nodal Officer at the unit level highlighting constraints on why service deliverables can't be met as per target.

Step 2: The Nodal Officer shall consider such requirements at the earliest, analyze and take decisions whether the factors are leading to an exigent condition where service delivery commitments can't be met. Any legal requirements shall be considered during the analysis.

Step 3: If the Nodal Officer decides that such an exigent condition exists, a time frame shall be set for which service deliverable targets won't be met. The Nodal Officer shall also set action steps to overcome the exigent conditions within the time frame. The time frame may be changed as per Nodal Officer's decision. A copy of each such decision shall be sent to the Director General of Taxpayer Services at the apex level.

Step 4: If the Nodal Officer decides that no exigent condition exists, the decision shall be conveyed to the process owner.

Step 5: The Director General of Taxpayer Services may give instructions to the Nodal Officer to reconsider the case or action steps. In such a condition, step 3 onwards shall be followed again.

SQM – 3.2.3	Documented Procedure for Complaint Handling
Revision No.2	
Revision Date	Page 1 of 2

Process owner: Commissioner (Coordination) at the Board level and Pr. CC /CC/Pr. DG /DG/Pr. Commissioner/ Commissioner /PGO at the field level.

Norm: Acknowledge within 48 hours of receipt and attempt to provide final replies within 30 working days.

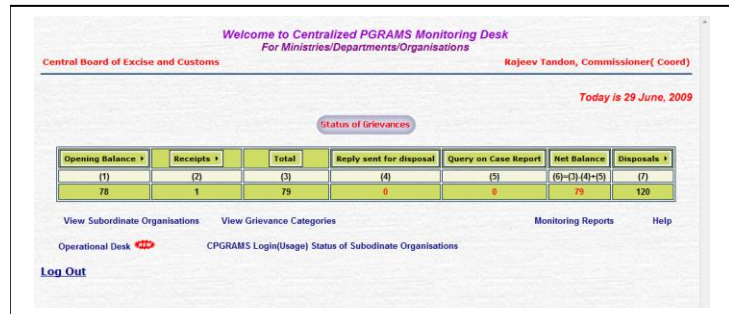
Resource required: Designated Public Grievance Officer in each Commissionerate/Custom House.

- Public grievances shall be redressed through CPGRAMS. For this, Commissioner (Coordination), CBIC is the nodal officer at the Board level. Jurisdictional Pr. Chief Commissioner/ Chief Commissioner or Pr. Director General/Director General is the Nnodal Officer at the field level. Commissioner (Coordination) can create multiple subordinate offices/ field offices and then forward the complaint pertaining to that office for its response.
- To use the system, each field formation shall need a user ID and password. The ID and password shall be created through Commissioner (Coordination). Once a user ID and password is available, the system is accessible through a PC with an internet connection (preferably broadband).

- To enter the system to see grievances at individual level, log into the site <http://cpgrams.nic.in/cpgrams/>. The screenshot for entering user ID and password is as shown. The site should be logged in daily.



- Grievances at each level could be seen in “total” column (see screenshot). You can see individual grievances by clicking the number. Each grievance is having an individual Registration No. like CBOEC/E/2009/00044.



- The system sends automated acknowledgement. For each grievance, a print-out could be obtained through “operational desk” button. The grievance could be handled by decisioning authority in normal office channel. The final reply shall be uploaded on CPGRAMS system. Links and information on how to download/upload/reply grievances in form of a user manual are available on the website.
- Once disposed at subordinate level the report shall be checked for quality and completeness of response at higher office. The higher office can choose to send a query on the reply to the subordinate office. The report is considered finally disposed only when the response is accepted by the higher authority and communicated to the complainant.

SQM – 3.2.3	Documented procedure for complaint handling
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7. The grievances received by post or fax or hand need to be loaded in the system using “operational desk” button to ensure centralized monitoring. The acknowledgement for such grievances and reply may be sent to the citizen in postal form or by hand. Once uploaded in CPGRAMS, the acknowledgement number with details for access may be sent to the citizen. The procedure at steps 5 & 6 is to be followed for such grievances too.
8. The grievances shall be systematically analyzed for severity and for identification of complaint prone areas. Policy initiatives shall be introduced to improve effectiveness of grievance redress.
9. The Public Grievance Officer shall regularly examine the Editors’/grievance column of the local newspapers for picking up cases as appropriate. Further working of complaints handling mechanism shall be monitored and measured through random checks.
10. The procedure to be followed by customer/citizen for grievance is covered in SQM-2.4.

SQM – 3.2.4	Documented procedure for control of documents
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Process owner: Document Control Officer appointed at apex/unit level

- (A) **Purpose:** The purpose of this procedure is to define procedure for control of documents used in implementation of IS 15700 : 2018.
- (B) **Scope:** The scope of this procedure covers all the documents such as Quality Manual, Quality Procedures, Citizens’ Charter, Complaint Handling Procedure and Service Delivery Processes etc.
- (C) **Responsibility:** The Nodal Officer at the apex level is responsible for Quality Manual, Quality Procedures, Citizens’ Charter, and Complaint Handling Procedure. Nodal Officer at the unit level is responsible for service delivery processes.
- (D) **Approval of documents:** The following have been designated for preparation and approval of the document:

Name of the Document	Prepared By	Approved By
Quality Manual	Nodal Officer apex level	CBIC
Quality Procedures	Nodal Officer apex level	CBIC
Citizens’ Charter	Nodal Officer apex level	CBIC
Complaint Handling Procedure	Nodal Officer apex level	CBIC
Service Delivery Processes	Nodal Officer apex level	CBIC
Sub-processes and work instructions for documented procedures & other implementation needs	Unit level process owner	Nodal Officer unit level

- (E) **Review and updating:** All the documents shall be reviewed at least once in a year to check their adequacy. However, any document can also be reviewed as the need is felt. However, only the initial approval authority is authorized to review and approve the revised documents. The reviewing authority shall ensure the adequacy of the document and changes shall be identified and nature of the change shall be clearly stated as far as possible.
- (F) **Numbering of documents:** The Quality Manual shall be designated as SQM and its various clauses are numbered as ‘A.B.C.D’. The ‘A’ stands for the main clause number and ‘B’ stands for the sub-clause number. ‘C’ and ‘D’, used as necessary, stand for the sub-sub clause number and the sub-sub-sub clause number respectively.
- (G) **Revision Number, Revision Date and Issue Number & Issue Date:**
 - i) Revision Number – Revision Number indicates the status of the document i.e. its revision status.
 - ii) Revision Date – Revision date indicates the date of revision of the document.
 - iii) Issue Number – Issue Number of the document indicates Issue Number of the document.
 - iv) Issue Date – Issue Date of the document indicates Issue Date of the document.

The Issue Date is applicable only for the Quality Manual. In the course of implementation of Service Quality Management System, revisions are likely to take place, which are indicated in the amendment sheet. However, when more than 20 amendments take place, the issue number of the document is changed.

The revision number and revision date are indicated on each page of the document whereas the issue number is indicated only on the top page of the Quality Manual.

SQM – 3.2.4	Documented procedure for control of documents
Revision No.4	
Revision Date	Page 2 of 4

(H) Master List

The Nodal Officer at the apex level shall maintain the Master List of all the documents in the following format:

Sl. No.	Name of the Document	Revision No.	Revision Date
SQM 1.0	Amendment Sheet	3	
SQM 1.1	Introduction to the Manual	2	
SQM 1.2	Documentation Requirements	2	
SQM 1.3	Scope of Service Quality Manual	2	
SQM 1.4	Definitions of Services	2	
SQM 2.0	Service Quality Policy & Objectives	2	
SQM 2.1	Our customers and services	2	
SQM 2.2	Citizens' Charter	3	
SQM 2.3	Organization Structure – Top Management	4	
SQM 2.4	Citizen Grievances	3	
SQM 2.5	Citizen Information & Feedback	2	
SQM 3.0	Implementation: Delivery Capability at Field Office	3	
SQM 3.1	Management Responsibility	4	
SQM 3.2.1.1	Acknowledge all written communications	2	
SQM 3.2.1.2	Convey decision on matters	2	
SQM 3.2.1.3	Dispose of a refund claim	2	
SQM 3.2.1.4	Remit drawback	2	
SQM 3.2.1.5	Clear export goods	2	
SQM 3.2.1.6	Clear import goods	2	
SQM 3.2.1.7	Complete Central Excise registration	2	
SQM 3.2.1.8	Complete examination and clearance of export consignment	2	
SQM 3.2.1.9	Intimation before undertaking the audit	2	
SQM 3.2.1.10	Release of seized documents	3	
SQM 3.2.2	Documented procedure for exigencies in service delivery	3	
SQM 3.2.3	Documented procedure for complaint handling	2	
SQM 3.2.4	Documented procedure for control of documents	3	
SQM 3.2.5	Documented procedure for control of records	2	
SQM 3.3	Resource Management	2	
SQM 3.4	Management Review	4	
SQM 4.0	Explanation of Service Deliverables & Functions	3	
SQM 4.1	Organizational responsibilities with Jurisdiction	2	
SQM 4.2	Record Keeping Format	2	
SQM 4.3	Internal Audit Check-List	2	
SQM 4.4	SQM Reference to IS 15700	2	

SQM – 3.2.4	Documented procedure for control of documents
Revision No.3	
Revision Date	Page 3 of 4

(I) Distribution List:

The Nodal Officer at the apex level and unit level shall maintain the Distribution List of the documents in the following format. Master copy of this manual shall be with the Directorate General of Taxpayer Services. This office is located at CR Building, I.P. Estate New Delhi 110002. The Directorate General of Taxpayer Services shall review and carry out any amendments to this manual as per BIS guidelines. The amendments shall be approved by the Director General of Taxpayer Services and indicated in amendment sheet with current revision status.

Sl. No.	Name of the Document	Copy No.	Name of the Copy Holder
1	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	1A – 1G and so on	Commissioner (Coordination), CBIC – for Chairman CBIC & circulation among Members of the Board
2	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	2 (Master), 2A, 2B & so on	Director General of Taxpayer Services
3	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	3A – 3Z, 3AA, 3AB and so on	All field Pr. Chief Commissioners/ Chief Commissioners – for circulation among unit level offices (Commissionerates)
4	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	4A – 4B	Bureau of Indian Standards
5	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	5A – 5D and so on	Group A/B/C/D Staff associations
6	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	6	CBIC website through ADG Systems
7	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	7A – 7E and so on	Industry associations – CII, FICCI, FIEO, PHDCCI, Customs Clearing Agents Associations

(J) Obsolete Documents: The Nodal Officer at the apex level and at the unit level shall withdraw the obsolete documents from the copy holders. Except one copy, all copies shall be destroyed. The retained copy shall be marked as ‘Obsolete Document’ and maintained in the file marked as ‘Obsolete Documents’.

SQM – 3.2.4	Documented procedure for control of documents
Revision No.3	
Revision Date	Page 4 of 4

- (K) **External origin documents:** The Nodal Officer at the apex level and at the unit level shall identify the external documents in their use and shall maintain the current version of the external documents in the following format:

Sl. No.	Name of the Document	Current version	Date of update
1	IS 15700 Quality Management Systems – Requirements for Service Quality by Public Service Organizations	IS 15700: 2018	December 2018

- (L) **Legibility & Distribution of Documents:** The Nodal Officer at the apex level and at the unit level shall ensure that all the documents are legible and identified by suitable system. All the documents shall be available at the point of use.
- (M) **Storage of documents:** All the documents shall be stored in such a manner that they do not get spoiled and are easily retrievable.
- (N) **Controlled/Uncontrolled Copies:** Controlled copies are those copies which are current and updated. Uncontrolled copies may or may not be current and updated. Each controlled copy shall bear a stamp “CONTROLLED COPY” in red ink on each page.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.2.5	Documented procedure for control of records
Revision No.2	
Revision Date	Page 1 of 1

Process owner: Document Control Officer appointed at the apex/unit level

- (A) **Purpose:** The purpose of this procedure is to describe effective means of identification, storage, protection, disposition/retention of records. Confirmation that the activities prescribed in this manual are carried out is reflected in the records maintained.
- (B) **Scope:** The scope of this procedure covers all the documents used and maintained in implementation of IS 15700 : 2018. The records to be maintained are covered in internal audit check-list. Each record shall be supported by individual proofs. Like record of acknowledgement shall be supported by copies of acknowledgements given.
- (C) **Responsibility:** The Nodal Officer at the apex level and at the unit level are responsible for control of quality manual, quality procedures, citizens’ charter and related records. The process owners at the unit level are responsible for service processes managed by them.
- (D) **Procedure:** All the records are identified by the unique identification number and are easily retrievable. All records are maintained legibly. For service deliverables and grievance handling, the record keeping format has been prescribed in SQM 4.2. For other activities suggestive formats are given in this manual.
- i. **Storage:** The records are kept in paper or electronic format. All records are stored properly in a safe and secure manner. Records are ensured so that they do not deteriorate due to any environmental conditions such as, moisture, seepage, etc. Each record is identified with the unique identification number and is easily retrievable. For this these may be collated, say each month, and stored at branch/group level or at a central location.
 - ii. **Retention Time & Disposal:** Following retention period & disposal authority is applicable for the documents used in implementation of IS 15700. All records are disposed off suitably.

Sl. No.	Name of the Document	Retention Period	Disposal Authority
1	Central Board of Indirect Taxes & Customs Service Quality Manual Including Procedures	Latest version: 3 years Obsolete version: Destroy unless required for a purpose	Document Control officer at apex level and at unit level
2	Record in prescribed Record Keeping Format	3 years	Document Control officer at apex level and at unit level
3	Record of each Internal audit and Management Review	3 years	Document Control officer at apex level and at unit level
4	Any other record like analysis, customer feedback and grievance handling record etc.	3 years	Document Control officer at apex level and at unit level

SQM – 3.3	RESOURCE MANAGEMENT
Revision No.2	
Revision Date	Page 1 of 2

(A) The CBIC has determined and provided the resources required for effective implementation of Service Quality Management System, Citizens’ Charter & Complaint Handling. The resources include human resources, infrastructure and work environment.

(B) The resource required to meet service delivery requirements should be included in annual plans and budgets. While the top management shall provide material, financial and personnel resources, it is the process owner who shall ensure that resource is available to meet requirements enumerated in the process (operational procedures).

(C) **Placement and Training of personnel:**

The placement of personnel is done based on rotational policy, seniority and work experience ensuring suitability for job requirements as given in the operational procedure. Training of Trainers shall be completed as per ‘Training module’ devised by NACIN or locally at the field level. A training plan shall be prepared to systematically train officers as per needs. The training shall focus on staff understanding on purpose and content of Citizens’ Charter, service quality policy, key service deliverables, how their day-to-day working links to service standards and ensuring proper decorum of courtesy and punctuality while dealing with customer. Officers/staff shall be made aware of their responsibilities including promptly reporting on complaints/feedback which have a significant impact on the organization, being aware of the procedures to be followed and providing accurate, updated and complete information to the customers. Possession/enhancement of good interpersonal and good communication skills may also be ensured. Records of all trainings shall be maintained.

(D) **Infrastructure and Work Environment:**

All process owners could re-deploy the resources within their direct control for optimum utilisation, to target the objectives of this manual.

Any shortage in resources based on the service demand and which is outside the delegated powers of the concerned officer in-charge needs to be escalated to the higher offices with justification. The higher authority should take a time-bound decision in the matter.

Further work environment & infrastructure shall be provided to meet the objectives prescribed in this manual. For this, following specific facilities shall be established:

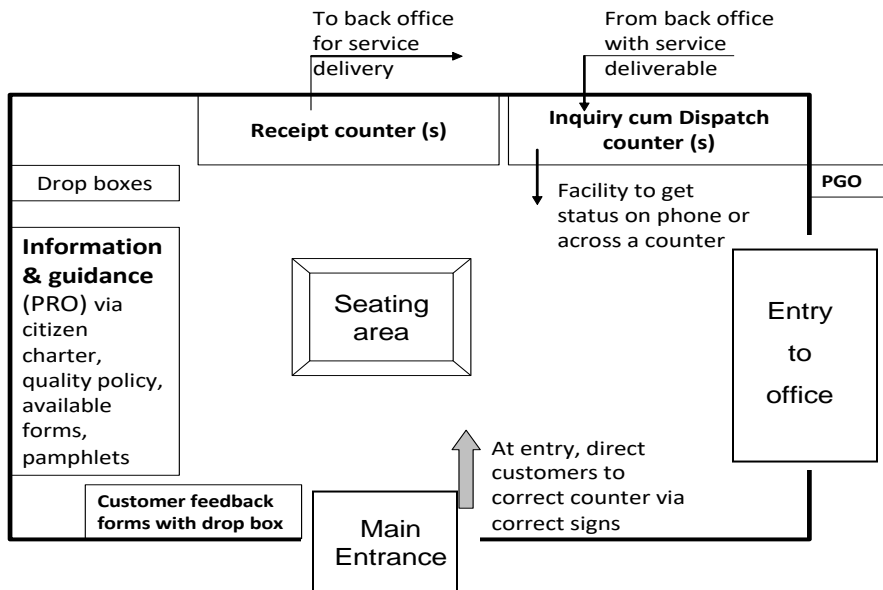
- i. single-window facility at point of public contact by increasing number of service deliverables available across the counter or through other channels like online, phone or post
- ii. information and facilitation centres for information and guidance on procedures, application status etc. along with wide publicity and display of Citizens’ Charter helping increase customers’ voluntary compliance
customer feedback-cum-suggestion forms for collecting information on parameters that lead to high customer satisfaction. Parameters like reliability (timeliness, accuracy, & availability), responsiveness & empathy (caring attitude) and assurance (local language, knowledge and courtesy of employees) may be pro-actively captured in the format given below:

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.3	RESOURCE MANAGEMENT
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Revision Date	Page 2 of 2

Sample feedback cum suggestion form		
Name of the taxpayer/Visitor		
GSTIN		
Contact No.		
Nature of the query		
Whether query was resolved		
Provide feedback on following parameters rating 1 for very dissatisfied and 5 for very satisfied		
<ul style="list-style-type: none"> Service Reliability (timeliness/accuracy) Responsiveness & courtesy Information & guidance Office ambience Got what you wanted 		
Any other suggestions you would like to give for improvement		

(E) Customer/Citizen’s lounge may be structured as per following sample architecture:



CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 3.4	MANAGEMENT REVIEW
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Implementation of Service Quality Manual shall be monitored at the apex level. For this, each field formation shall send a copy of its management review meeting to DGTS in the format prescribed in SQM 3.1. DGTS shall itself conduct periodic management reviews as per the format prescribed in SQM 3.1 wherein unit level review meetings results may be input. A copy of DGTS management review report shall be sent to the Board. CBIC shall publish annually the data relating to performance, namely commitment relating to citizens' Charter.

The management review report of each unit shall include as annexure how the unit is performing against standards set by the Board. The annexure format is given below. Analysis of the data and citizen's feedback and suggestions shall be undertaken at apex and unit levels to suggest policy initiatives or changes in services & norms, to meet citizens' expectations.

S.No.	Key Services	Timelines	1) Internal Audit (Data Capture)	2) management Review (Analyze to identify gap)		
			Cases Received in Last 6 Months	Desired Disposal within time norms	Actual % disposed as per standard	Reasons for not meeting Norms
1.	iii. Acknowledgement of all written communication	3 days		>80%		
	iv. Acknowledgement of communication received through electronic media	Immediate		>80%		
2.	Convey decision on matters including declarations or assessments	15 days		>80%		
3.	iii. Disposal of refund claim of Customs Duty	90 days from receipt of complete application		>80%		
	iv. Disposal of refund claims of GST	60 days from the receipt of complete application				
4.	i. Sanction of Drawback					
	(a) In Case of electronic processing of drawback claims	7 days after filing of export general manifest		>80%		
	(b) In Case of manual processing of drawback claims	15 days of filing of manual return		>80%		
	ii. Fixation of Brand rate of Duty Drawback	30 days from date of complete application		>80%		
5.	Cargo Release Time					
	(c) In case of exports iii. For Sea Cargo iv. Air Cargo, Inland Container Depart & Land Customs Stations	iii. 48 hours iv. 24 hours		>80%		
	(d) In case of imports iv. For Sea Cargo v. Air Cargo, Inland Container Depart vi. Land Customs Stations	iv. 72 hours v. 48 hours vi. 24 hours		>80%		
6.	GST Registration	3 days after receipt of complete application form		>80%		
7.	Amendment in registration, if found eligible	15 days		>80%		
8.	Cancellation of GST Registration	30 days from the date of application		>80%		
9.	Advance intimation before undertaking audit	Minimum 15 days		>80%		
10.	Conclusion of Audit, if being conducted at the premises of the auditee			>80%		
	c. GST Audit d. Customs Audit	a. 90 days from the commencement of audit b. 30 days from the commencement of audit				
11.	Intimation of findings of audit	30 days after conclusion of audit		>80%		
12.	Release of seized documents and things, if not required by the Department	30 days after issue of Show Cause Notice		>80%		
13.	Complete examination and clearance of export consignment at factory/warehouse premises	24 hours from receipt of application by proper officer		>80%		
14.	Permission for self-sealing for export consignment	10 days from receipt of application by proper officer		>80%		
15.	Issue of Orders-in-Original/Orders-in-Appeal	30 days from the date of conclusion of personal hearing where all the requisite information is available		>80%		
16.	Finalization of provisional assessment	30 days from the date of conclusion of inquiry or submission of requisite documents		>80%		
17.	Return of Bond and BG in Export Promotion Schemes					
	(a) When not selected by customs for verification	10 days from receipt of complete application including EODC		>80%		

CBIC SERVICE QUALITY MANUAL (SQM)

(b) Other cases not under investigation

30 days from receipt of complete application including EODC

>80%

SQM – 4.0	EXPLANATION OF SERVICE DELIVERABLES & FUNCTIONS
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(This information is provided for general understanding about the department. For any specific information please contact your nearest CBIC office)

Information about service deliverables committed by CBIC in Citizens' Charter

S.No	Service in Citizens' Charter	What is covered	Input needed from customer/ citizen	Service Deliverable
1	i. Acknowledgement of all written communication including declarations, intimations, applications and returns	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) Acknowledge - ment with unique ID issued
	ii. Acknowledgement of communication received through electronic mode			(ii) Auto-acknowledgement issued through electronic mode
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
3	Disposal of refund claim	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	Drawback given as an export incentive	In case of electronic filing of declaration, drawback shall be sanctioned automatically. For manual processing, submit paper claim in prescribed format	Drawback sanctioned and sent to bank or as cheque. Else rejected as per due procedure
	- In Case of electronic processing of drawback claims			
	- In Case of manual processing of drawback claims			
	2. Fixation of Brand rate of Duty Drawback	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.
5	Cargo Release Time			
	In case of exports i. For Sea Cargo ii. Air Cargo, Inland Container Depot & Land Customs Stations	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 ii. Air Cargo, Inland Container Depot iii. Land Customs Stations	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

SQM – 4.0	EXPLANATION OF SERVICE DELIVERABLES & FUNCTIONS
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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
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
8	Cancellation of 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
9	Advance intimation before undertaking audit	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 auditee a. GST Audit b. Customs 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	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	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

SQM – 4.0	EXPLANATION OF SERVICE DELIVERABLES & FUNCTIONS
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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
14	Permission for self-sealing for export consignments	Granting of permission for self sealing for export consignments	Request on plain paper or in prescribed format	Acceptance/ rejection of the request for self-sealing
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
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.
17	Return of Bond and BG in Export Promotion Schemes			
	a). When not selected by customs for verification	Goods covered under export promotion schemes	Complete application including EODC.	The Bond and BG is returned to the exporter
	b). Other cases not under investigation			

SQM – 4.1	ORGANIZATIONAL RESPONSIBILITIES WITH JURISDICTION
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Field Formations

There are 21 zones of GST, 11 zones of Customs & Customs (Preventive), and 19 Directorates General/Directorates spread across the country. Each zone is headed by a Pr. Chief Commissioner/Chief Commissioner. Each Directorate General is headed by a Pr. Director General/Director General and each Directorate by a Commissioner. Each Pr. Chief Commissioner/Chief Commissioner exercises overall supervision over Commissionerates/ Custom Houses headed by Pr. Commissioner/Commissioner. Each Pr. Director General/Director General exercises overall supervision over the Regional Units headed by Pr. Additional Director General/Additional Director General.

Commissionerates of GST

There are 107 Central GST Commissionerates and spread across the country. Each Commissionerate has distinct geographical jurisdiction. These Commissionerates perform executive functions entrusted by the Board, predominantly concerning GST. Each Pr. Commissioner/Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Superintendents, Inspectors/ Ministerial staff and Constables.

Commissionerates of Customs

There are 45 Commissionerates of Customs spread across the country. These perform executive functions entrusted by the Board, predominantly implementation of the provisions of the Customs Act and allied acts and enforcement functions in their earmarked jurisdiction. Each Pr. Commissioner/Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Appraisers, Examiners/ Ministerial staff and Constables.

Commissionerates of Customs (Preventive)

There are 13 Commissionerates of Customs (Preventive) spread all over the country. These Commissionerates perform executive functions entrusted by the Board, predominantly surveillance of coastal and land borders to prevent smuggling activities. They also perform function of implementation of provisions of Customs Act and allied acts in addition to enforcement in their jurisdiction. Marine and telecommunications wings are available with the Board to assist these Commissionerates in their anti-smuggling work and surveillance of sensitive coastline. Each Pr. Commissioner/Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Preventive Officers/ Ministerial staff and Constables.

Audit Commissionerates

There are 48 GST Audit Commissionerates and 3 Customs Audit Commissionerates. Each Commissionerate performs GST/Customs audit function in their jurisdiction. Each Pr. Commissioner/Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Superintendents, Inspectors/ Ministerial staff.

Directorates General/Directoaratates

There are 19 Directorates General/ Directorates spread all over the country. These formations perform supervision functions entrusted by the Board, predominantly monitoring Board’s policy implementation.

SQM – 4.1	ORGANIZATIONAL RESPONSIBILITIES WITH JURISDICTION
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Appellate Machinery

The appellate machinery, comprising the Commissioners (Appeals), deals with appeals filed against the orders passed by the officers lower in rank than Pr. Commissioner/Commissioner. There are 58 Commissioners (Appeals) of Customs and GST.

CBIC SERVICE QUALITY MANUAL (SQM)

SQM – 4.2	RECORD KEEPING FORMAT
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Monthly abstracts shall be drawn to analyze conformance performance per month and checked by each process owner.

The formats prescribed are at minimum level and field units may choose to record more data.

For SQM 3.2.1.1: for acknowledgement, following record format is prescribed:

S. No.	Name of applicant	Subject	Date of receipt	Mode of receiving of communication	Date of sending acknowledgment	Date of disposal	Whether any decision is required	If decision required, name of dealing person / branch
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Sample for acknowledgement for written communication:

Formation	
Dated:-	
<u>ACKNOWLEDGEMENT</u>	
Receipt of letter No. _____ dated _____	
_____ from M/s _____	
address _____ is hereby	
acknowledged duly which has been entered at Sl.No. _____	
dated _____ in the acknowledgement register __ of this office.	
Authorized Signatory	

The acknowledgement for written communication received through electronic mode may indicate reference to the communication received, date of communication etc.

As far as communications received through e-mode are concerned, system already allows issuance of auto-acknowledgment.

For SQM 3.2.1.2: For Conveying decision on matters, following record format is prescribed:

Sl. No.	Name of the party	Reference no. and date	Subject	Date of decision	If decision is not conveyed in 15 days, then, date of interim reply
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For SQM – 3.2.1.3: For disposal of refund claims, following record format is prescribed:

Sl No.	Name And Address Of Taxpayer	File No.	Notification Under Which Claim Filed.	Date Of Receipt Of Claim	Date Of Issuance Of First Deficiency Memo	Date Of Issuance Of Second Deficiency Memo	Date Of Issuance Of SCN If Any	Date Of Receipt Of Complete Claim	Date Of Disposal
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For SQM – 3.2.1.4: (i) For sanctioning drawback, following record format is prescribed:

Sl. No	Name of the CHA/Exporter	Date of filing of export general manifest or paper claim (a)	Date of sanction of drawback (b)	Working days taken to sanction drawback (b – a)	Whether drawback sanctioned within specified time (Yes/ No)
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(ii) For fixing brand rate of duty drawback, following record format is prescribed:

Sl. No	Name of the CHA/Exporter	Date of receipt of Complete application	Date on which Provisional/ Final Brand Rate Fixation letter issued	Remarks
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For SQM – 3.2.1.5: For Cargo Release Time

A. Clearance of export goods, following record format is prescribed:

Sl. No	Name of the CHA/Exporter	Time of filing of complete declaration (a)	Time of let export order (b)	Time taken to clear export goods in hours (b – a)	Whether let export order given within specified time (Yes/ No)
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B. Clearance of import goods, following record format is prescribed:

Sl. No	Name of the CHA/Importer	Time of filing of complete declaration (a)	Time of Out of Charge order (b)	Time taken to clear import goods in hours (b – a)	Whether out of charge order given within specified time (Yes/ No)
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For SQM – 3.2.1.6: For GST registration, following record format is prescribed:

Sl. No	Name of the Applicant	Date of application	Date of issue of registration	Registration No.	Remarks
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For SQM – 3.2.1.7 : For amendment in GST registration, following record format is prescribed:

Sl. No	Name of the Applicant	Date of application	Registration No.	Detail(s) of amendment	Remarks
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For SQM – 3.2.1.8: For cancelling GST registration, following record format is prescribed:

Sl. No	Name of the Applicant	Date of application	Registration No.	Date of cancellation of registration	Remarks
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For SQM – 3.2.1.9: For issuance of prior intimation before undertaking the audit, following record format is prescribed:

AMR No. and date of issuance of letter to the party for audit	Name and address of the party	Tentative date of visit	Actual date of visit
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For SQM – 3.2.1.10 : For conclusion of the audit, following record format is prescribed:

Name and address of the taxpayer	Actual date of visit for audit	Date on which Audit was concluded	Date of finalisation of draft audit report
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For SQM – 3.2.1.11: For intimation of the findings of audit, following record format is prescribed:

Name and address of the taxpayer	Date of conclusion of audit	Date on which final findings of audit were intimated to taxpayer	Remarks
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For SQM – 3.2.1.12: For release of seized documents and things, following record format is prescribed:

Sl. No.	Name of the party	Date of seizure of the documents and things	Date of issuance of SCN or letter requesting the party to collect the non-relied upon documents	Date of actual document collection
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For SQM – 3.2.1.13: For completing examination and clearance of export consignment, following record format is prescribed:

Sl. No.	Name of the exporter / taxpayer	Date of receipt of request	Nature of export	Request attended on	Name of the officer	Remarks
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For SQM – 3.2.1.14: For permission for self-sealing for export consignment, following record format is prescribed:

Name and address of the taxpayer/exporter	Date of request made by taxpayer/exporter for self-sealing	Date on which permission granted	Remarks
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For SQM – 3.2.1.15: For issuance of Orders-in-Original/Orders-in-Appeal, following record format is prescribed:

Name and address of the taxpayer	Date of final Personal hearing/all documents/information required are made available	Date on which O-in-O/O-in-A issued	Remarks
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For SQM – 3.2.1.16: For finalisation of provisional assessment, following record format is prescribed:

Name and address of the taxpayer	Date when inquiry was completed/ all documents/information required are made available	Date on which Provisional Assessment order was issued	Remarks
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For SQM – 3.2.1.17: For Return of Bond and BG in Export Promotion Schemes

Name of the Importer	Date of receipt of complete application including EODC	Date on which Return of Bond and BG issued	Remarks
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For SQM 3.2.3: Data is stored in CPGRAMS system and could be pulled using “monitoring report” tab. For manual record maintenance following format is prescribed:

Sl.NO.	Mode of receipt	Date of receipt of complaint	Date of sending acknowledgement	Date of forwarding to division/ section/ officer for comments	Date of receipt of comment from division/ section/ officer	Date of final / interim reply
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Criteria	(Pl. tick mark in column applicable)			Evidences
	<i>Fulfilled</i>	<i>Partially Fulfilled</i>	<i>Not fulfilled</i>	
(A) There are clear PROCEDURES established and approved for:				
Control of documents (clause 4.3.3 of IS 15700)				
Control of Quality Records (clause 4. 4)				
Complaint Handling (clause 7.3)				
Service deliverables (as per Citizens’ Charter)				
Are the above PROCEDURES reviewed periodically and are identifiable with current revision status				
(B) There are clear DOCUMENTS established and approved for:				
Citizens’ Charter (clause 7.1)				
Service Quality Policy (clause 5.3.1)				
Quality Objectives (clause 5.4)				
Internal Quality Audit Plan (clause 8.3)				
Are the above DOCUMENTS reviewed periodically and are identifiable with current revision status				
(C) Controlled copies of established PROCEDURES and DOCUMENTS correctly & timely dispatched				
(D) The organization collects citizen FEEDBACK and new requirements through:				
Customer satisfaction surveys / feedback forms / Suggestion forms available at single window system at points of public contact				
Analysis of grievances				
Consultations with citizen representatives/ association				
Information to customers through facilitation centers or helpline				

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Criteria	(Pl. tick mark in column applicable)			Evidences
	<i>Fulfilled</i>	<i>Partially Fulfilled</i>	<i>Not fulfilled</i>	
(E) There is system on process performance showing:				
A process owner is designated for each service deliverable				
Monitoring is in place to equate Service standards prescribed with achieved				
Monitoring is in place to equate Complaint-handling norms prescribed with achieved				
Monitoring is in place on to oversee working of single window system				
(F) Training plan is place to ensure:				
Staff capacity building to deliver high level of customer satisfaction				
Records of training imparted are maintained				
(G) The organization reviews its work through:				
Maintenance of records of internal audit conducted				
Management review in structured format (clause 5.7)				
Corrective and preventive actions				
Maintenance of records of the management review and corrective/preventive actions				
(H) The evidences of conformity maintained:				
As per prescribed procedure in SQM 3.2.5				
All the records are available for prescribed time period				
Records are eliminated post prescribed time period as per SQM 3.2.5				

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IS15700: 2018 Clause	Referred to in SQM No.
Cl 4.1 & 4.2 Documentation Requirements	SQM 1.2 Documentation Requirements
Cl 4.3 Control of Documents	SQM 3.2.4 Documented procedure for control of documents
Cl 4.4 Control of Records	SQM 3.2.5 Documented procedure for control of records
Cl 5.1 & 5.2 Management Commitment & Customer focus	SQM 3.1 Management Responsibility
CL5.4 & 5.5 Service Quality Policy and Citizens' Charter, Objectives and factors	SQM 3.1 Management Responsibility SQM 2.0 Service Quality Policy & Objectives SQM 2.2 Citizens' Charter
Cl 5.6 Responsibility, Authority and Communication	SQM 3.1 Management Responsibility
Cl 5.7 Management Review	SQM 3.4 Management Review SQM 3.1 Management Responsibility
Cl 6 Resource Management	SQM 3.3 Resource Management
Cl 7.1 Citizens' Charter	SQM 2.2 Citizens' Charter
Cl 7.2 Service Provision	SQM 3.1 Management Responsibility
Cl 7.3 Complaints Handling	SQM 3.2.3 Documented procedure for complaint handling SQM 2.4 Citizen Grievances
Cl 8.1 a to d Implementation	SQM 3.3 Resource Management
Cl 8.1 e Implementation	SQM 3.4 Management Review
Cl 8.2.1 Monitoring and Measurement	SQM 3.4 Management Review SQM 3.2.3 Documented procedure for complaint handling
Cl 8.2.2 Customer Satisfaction	SQM 3.3 Resource Management SQM 3.4 Management Review
Cl 8.3 Internal Quality Audit	SQM 3.1 Management Responsibility SQM 4.3 Internal Audit Check-List
Cl 8.4 Analysis of Data	SQM 3.4 Management Review
Cl 8.5 Improvement	SQM 3.1 Management Responsibility