

CENTRAL BOARD OF EXCISE & CUSTOMS



**SERVICE QUALITY MANUAL
INCLUDING PROCEDURES**

AS PER IS 15700: 2005

CBEC-SQM

**Department of Revenue, North Block
New Delhi**

Issue No: 03

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CBEC SERVICE QUALITY MANUAL (SQM)

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CBEC SERVICE QUALITY MANUAL (SQM)

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| SQM – 1.0 | Amendment Sheet |
| Revision No.2 | |
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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 | CBEC |
| 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. | CBEC |
| | Page No. 15 | 1 | Page No. 15 | 2 | Office of the Chief Commissioner as Sub apex office. | CBEC |
| | Page No. 18 | 1 | Page No. 18 | 2 | Appointment of Indirect Tax Ombudsman | CBEC |

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| 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 Excise and Customs (CBEC) CitizensøCharter.
2. Guidelines provided herein are intended to ensure that service delivery to all customers is carried out as per IS 15700 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 for employment related disputes and/or disputes referred for resolution outside CBEC.

INTENDED USERS

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

Customers:

1. The customers can use this manual to understand CBEC Citizensø Charter, Service Quality Policy and objectives. The Charter contains defined services that CBEC is committed to offer to customers in a time bound manner and CBECø expectation from customers. The service quality policy lists CBEC commitment to enhance customer satisfaction.
2. Further the customers can use this manual to know CBECø organizational structure to approach the right officer for related issues. For sustained service delivery CBEC has put in 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 CBEC commitments and objectives to deliver quality in 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 CBEC commitments and objectives. A stepwise guide is included for easy implementation and enhancing consistency in operations.
3. This manual sets up the communication processes within CBEC for dissemination of information for effective communication related to services, Citizens Charter & grievance handling.

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| SQM – 1.2 | DOCUMENTATION REQUIREMENTS |
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- (A) CBEC has documented following documents for implementation of standard IS 15700: 2005
- a) Service Quality Manual
 - b) CitizensøCharter
 - c) Quality Procedures
 - d) Service Procedures
 - e) Records required to fulfil the requirements of IS 15700
- (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 CBEC
 - f) CitizensøCharter
- (C) CBEC 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: 2005.
- (D) CBEC 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 15700:2005.

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| 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 Citizensø Charter of the CBEC in the following three distinct streams of revenue collection as per relevant Acts, Rules and Regulations and other notifications issued by Government of India from time to time:-

- Central Excise
- Customs
- Service tax

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

The SQM shall initially be implemented for specific services and in the specific units (field formations) selected by the Board and based on the experience gained, the scope of field formations and their respective controlling offices would be gradually enlarged under a time-bound programme to cover entire operations across the country.

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| SQM – 1.4 | DEFINITION OF SERVICES |
| Revision No.1 | |
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The services covered in the CitizensøCharter shall mean the following:

- 1) Acknowledge all written communications including declarations, intimations, applications and returns: It includes only acknowledging the documents received from the citizen. The internal department correspondence will not be covered in this service.
- 2) Convey decision on matters relating to declarations or assessments: Scrutiny is not a part of this service. As regards where this applies, the decision is warranted for the benefit of citizen. A decision in matters like goods detained, bank guarantees not released or assessee needs a speaking-order etc will be covered in this service. Even a decision like unable to release the goods, if assessee wants the goods to be released, will be considered as a decision.
- 3) Dispose of a refund claim: It includes disposing of a complete refund claim filed under Central Excise Act, Customs Act or Finance Act 1994 read with relevant rules and notification.
- 4) Remit drawback: It includes sanctioning drawback as an export incentive post filing of manifest in the case of electronic processing of declarations or post filing of a paper claim in the case of manual processing.
- 5) Clear the goods, where the declaration relating to any consignment is complete and correct: Clear the goods covered under a complete and correct declaration of export like shipping bill or clear the goods covered under a complete and declaration of import like bill of entry.
- 6) Complete Central Excise registration: Complete Central Excise registration requirements once a complete application is received.
- 7) Complete examination and clearance of export consignment at factory premises: Accept a request for examination and clearance of export consignment at factory premises.
- 8) Give advance intimation before undertaking the audit of assessee's records: Give advance written intimation, specifying period of audit, to assessee.
- 9) Release of seized documents if they are not required by the department: If seized documents are not required, these would be released post the issue of show cause notice.

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| SQM – 2.0 | SERVICE QUALITY POLICY |
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SERVICE QUALITY POLICY

Central Board of Excise & Customs is committed to encourage, facilitate and assist its existing and potential assessees to voluntarily discharge their tax obligations and to provide them services necessary in meeting these obligations. CBEC is also committed to discharge all its functions in a fair, impartial, transparent and consistent manner.

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.

CBEC is committed to meet the requirements of IS 15700 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
CBEC**

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

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| SQM – 2.0 | OBJECTIVES |
| Revision No.1 | |
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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**

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| SQM – 2.1 | OUR CUSTOMERS & SERVICES |
| Revision No.1 | |
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OUR CUSTOMERS (STAKEHOLDERS)

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

The existing assesseees are registered with CBEC under different provisions of law implemented by CBEC. These assesseees as individual entities file periodic declarations and/or returns with CBEC. These assesseees are organized and represented through industry associations like Confederation of Indian Industry, Federation of Indian Chambers of Commerce & Industry, PHD Chamber of Commerce & Industry, Federation of Indian Exporters Association, Quality Council of India, Container Corporation of India and Delhi Customs Clearing Agents Association etc.

The new customers are potential assesseees or international travellers or those likely to interact with field offices.

Customers may express their ‘expectations’ on quality of services through the customer feedback channel.

OUR SERVICES

Services offered to customers are enumerated in Citizens’ Charter under “Our Standards”. Explanation of each service with deliverable is available in SQM 4.0.

These services and time norms have been set after taking into account inputs received from our customers. In order to deliver reliable and time bound services, the customers are expected to make extensive use of service channels like phone helpline, email helpline, online facilities and / or Public Relation Offices at each Commissionerate. The information on these channels can be accessed by our customers through our website www.cbec.gov.in.

In case customers are not getting required service through the service channels, they are expected to make use of Grievance Redress (CPGRAMS – Centralized Public Grievance Redress And Monitoring) System or approach Public Grievance Officers at each Commissionerate.

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| SQM – 2.2 | CITIZEN CHARTER |
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CBEC has documented its citizensø charter in compassing the requirement given in clause No. 7.1 of IS 15700.

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

This Charter is the declaration of our mission, values and standards to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax policies and enforcement of cross border controls for the benefit of trade, industry and other stakeholders. This Citizensø Charter will also be the benchmark to determine our efficiency and would be a dynamic document which would be reviewed at least once in two years.

VISION

Our Vision is to provide an efficient and transparent mechanism for collection of indirect taxes and enforcement of cross border controls with a view to encourage voluntary compliance.

MISSION

Our Mission is to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax laws and procedures aimed at:

- É realizing the revenues in a fair, equitable, transparent and efficient manner
- É administering the Governmentø economic, taxation and trade policies in a pragmatic manner
- É facilitating trade and industry by streamlining and simplifying Customs, Central Excise and Service Tax processes and helping Indian business to enhance its competitiveness
- É ensuring control on cross border movement of goods, services and intellectual property
- É creating a climate for voluntary compliance by providing information and guidance
- É combating revenue evasion, commercial frauds and social menace
- É supplementing the efforts to ensure national security.

OUR STRATEGY

The strategy for achieving our mission shall comprise the following:

- É Benchmarking of operations and adopting best practices
- É Enhancing the use of information technology
- É Streamlining Customs, Central Excise and Service Tax procedures by employing modern techniques like risk management, nonintrusive inspections and accredited clients facilitation
- É Evolving cooperative initiatives with other government and private agencies and building partnerships with trade, industry and other stakeholders
- É Measuring conformance to service delivery standards
- É Developing professionalism through capacity building.

OUR KEY FUNCTIONS AND SERVICES

REGULATORY FUNCTIONS

- É Levy and collection of Customs and Central Excise duties and Service Tax

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| SQM – 2.2 | CITIZEN CHARTER |
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- ÉRegistration and monitoring of units manufacturing excisable goods and service providers
- ÉReceipt and scrutiny of declarations and returns filed with the department
- ÉPrevention of smuggling and combating evasion of duties and service tax
- ÉEnforcement of border control on goods and conveyances
- ÉAssessment, examination and clearance of imported goods and export goods
- ÉImplementation of export promotion measures
- ÉClearance of international passengers and their baggage
- ÉResolution of disputes through administrative and legal measures
- ÉSanction of refund, rebate and drawback
- ÉRealization of arrears of revenue
- ÉAudit of assessments for ensuring tax compliance.

SERVICE FUNCTIONS

- ÉDissemination of information on law and procedures through electronic and print media
- ÉEnabling filing of declarations, returns and claims through online services
- ÉProviding information on the status of processing of declarations, returns and claims
- ÉAssisting the right holders in protecting their intellectual property rights
- ÉResponding to public enquiries relating to Customs, Central Excise and Service Tax matters
- ÉProviding Customs services such as examination of goods and factory stuffing of export goods at clients' sites, as per policy.

OUR EXPECTATIONS

We expect citizens to:

- ÉUphold and respect the laws of the land
- Évoluntarily discharge all tax liabilities
- Éfulfill their duties and legal obligations in time
- Ébe honest in furnishing information
- Ébe co-operative and forthright in inquiries and verifications
- Éavoid unnecessary litigation.

This will enable us to provide our services in an effective and efficient manner.

OUR STANDARDS

We shall follow the following time norms in our services:

- ÉAcknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt
- ÉConvey decision on matters relating to declarations or assessments within 15 working days of their receipt
- ÉDispose of a refund claim within 3 months of receipt of a complete claim

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CITIZEN CHARTER

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ÉRemit drawback within 7 working days of,

- filing of manifest in the case of electronic processing of declarations
- filing of a paper claim in the case of manual processing

ÉClear the goods, where the declaration relating to any consignment is complete and correct,

- in case of exports, within 24 hours of filing of declaration
- in case of imports, within 48 hours of filing of declaration

ÉComplete Central Excise registration formalities within 2 working days of receiving a complete application

ÉComplete examination and clearance of export consignment at factory premises within 24 hours of accepting the request

ÉGive minimum 15 days advance intimation before undertaking the audit of assessee's records

ÉRelease of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.

ÉTime norms for other activities, as may be prescribed, shall also be observed.

We shall endeavour to achieve minimum compliance level of 80% of the aforesaid time norms. Compliance levels shall be gradually enhanced through close monitoring, standardization of processes, use of IT enabled services etc.

OUR COMMITMENT

We shall strive to:

Ébe at the service of the country and its citizens

Éwork to uphold the economic security and sovereignty of the country

Émake our procedures and transactions as transparent as possible

Éencourage and assist voluntary tax compliance

Écarry out our tasks with:

- integrity and judiciousness
- impartiality and fairness
- courtesy and understanding
- objectivity and transparency
- uprightness and conscientiousness
- promptness and efficiency.

WE FURTHER COMMIT THAT

ÉAll officers will carry Identity Cards and all uniformed officers will wear name badges while on official duty.

ÉPersonal and business information disclosed to us will be kept confidential subject to the provisions of the Right to Information Act, 2005.

ÉAssessee's will be visited only by authorized officers.

ÉDue respect will be given to the tax compliance record of the assessee's.

ÉClearance of consignments will be withheld only after explaining the reasons thereof and an opportunity will be provided before passing any final order.

Approved by: CBEC

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Issued by: Directorate General of Inspection, Customs & Central Excise

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| SQM – 2.2 | CITIZEN CHARTER |
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ÉBaggage of international passengers will be opened only after explaining the reasons and in their presence.

ÉBefore searching any premises or persons, the reasons thereof shall be explained. Officers undertaking any search operations shall offer themselves for personal search beforehand.

ÉThe investigating officer will explain the legal provisions and your rights and obligations.

É Full information about appeal procedure shall be provided along with details of the authorities with whom appeals can be filed.

É Stakeholders will be consulted continually while reviewing our policies and procedures. Timely publicity of all changes in the law and procedures shall be provided.

ÉEfforts will be made to enhance the use of information technology in all work areas and enable the trade to have IT based information access.

ÉEvery possible assistance will be rendered by the Public Relations Officer in the Divisional Office/Commissionerate Office/Custom House. The name and telephone number of the Public Relations Officer will be prominently displayed at such offices. Relevant information and details of procedures, as may be required, will also be provided.

The service attributes shall be measured through customer perception feedback on the above commitments with the intention of continuous improvement in service delivery.

COMPLAINTS AND GRIEVANCES

As a responsive and taxpayer-friendly department, we shall have in place the following mechanism:

ÉWe shall promptly acknowledge complaints within 48 hours of receipt and attempt to provide final replies within 30 working days of their receipt. In case it is not possible to send the final reply within the time specified, an interim reply shall be furnished to the complainant.

ÉIn case, the complaint is not attended to, within the prescribed time norms or the remedy offered is not satisfactory, an appeal can be filed with the jurisdictional Commissioner / Chief Commissioner.

É Common complaints and grievances can also be taken up with the Public Grievance Committee, Permanent Trade Facilitation Committee, Regional Advisory Committee and in the Open House meetings.

The detailed procedure for complaints handling process can be viewed on the CBEC website www.cbec.gov.in

GRIEVANCE REDRESSAL OFFICERS

ÉAt the field level: A Public Grievance Officer has been designated in each Commissionerate / Customs House with whom all complaints and grievances can be taken up. The contact details of the Commissionerate-wise Public Grievance Officer are available at www.cbec.gov.in.

ÉAt the Board level: Commissioner (Publicity) has been nominated as the Public Grievance Officer for the Central Board of Excise and Customs, whose contact details are indicated below:

Address: Directorate of Publicity & Public Relations, Customs & Central Excise, Central Revenues Building, I.P. Estate, New Delhi-110 109.

Phone: 011-2337 9331 Fax: 011-2337 0744

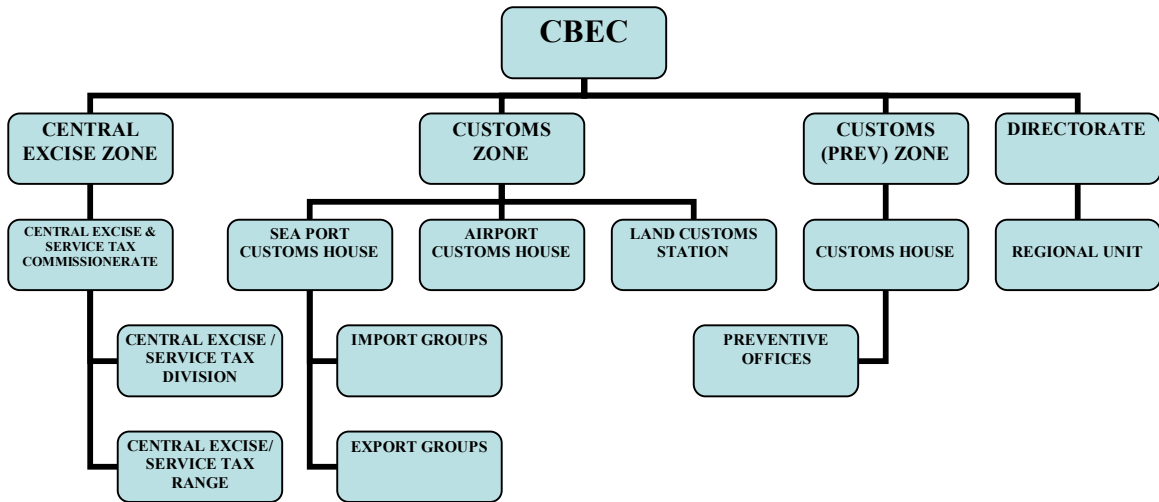
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| SQM – 2.3 | ORGANIZATION STRUCTURE |
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Central Board of Excise & Customs (CBEC), Department of Revenue, Ministry of Finance is the apex body responsible for formulation of policy relating to levy and collection of Indirect tax duties namely Customs duty, Central Excise duty and Service tax. CBEC is also responsible for prevention of smuggling, enforcement of border control on goods, passengers and conveyances and combating evasion of duties.

CBEC discharges the various tasks through its field formations namely Central Excise (CX) zones, Customs zones, Customs (preventive) zones, Central Revenues Control Laboratory and Directorates. CBEC exercises overall supervision over zonal field formations located across the country.

Organisational Structure of the Central Board of Excise and Customs:



Organisational Details

| | |
|-------------|---|
| CBEC | Chairman |
| | Member (Customs, RI & I, Exports & Safeguards) |
| | Member (Central Excise) |
| | Member (Service Tax) |
| | Member (Budget & Computerisation) |
| | Member (Personnel & Vigilance) |
| | Member (L & J) |

APEX level for this manual includes CBEC and Directorate General of Inspection, and Office of the Chief Commissioner as SUB APEX office.

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| SQM – 2.3 | ORGANIZATION STRUCTURE |
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Field Jurisdiction

| S.No. | Member's Charge | Zones/ Directorates General supervised | |
|-------|--|--|--|
| 1. | <p>Member (Customs, RI&I, Exports & Safeguards)</p> <p>The charge includes Customs, Revenue Intelligence, Export Promotion, Trade Facilitation, Safeguards and Valuation.</p> | <ul style="list-style-type: none"> • Chief Commissioner, CX, Bhubaneswar • Chief Commissioner, CX, Kolkata • Chief Commissioner, Customs, Kolkata • Chief Commissioner, CX, Ranchi (HQ at Patna) • Chief Commissioner, Customs (P), Patna • Chief Commissioner, CX, Shillong | <ul style="list-style-type: none"> • DG (Export Promotion) • DG (Safeguards) • DGRI • DG (Valuation) • Directorate of Logistics • CRCL |
| 2. | <p>Member (Service Tax)</p> <p>The charge includes Service Tax, Publicity & Public Relations and Help Centres.</p> | <ul style="list-style-type: none"> • Chief Commissioner, Customs & CX, Hyderabad. • Chief Commissioner, Customs & CX, Visakhapatnam. • Chief Commissioner, CX, Bhopal • Chief Commissioner, CX, Nagpur | <ul style="list-style-type: none"> • Director General (Service Tax). • Directorate of Publicity & Public Relations. |
| 3. | <p>Member (Central Excise)</p> <p>The charge includes Central Excise, Central Excise Intelligence, Inspection, Audit and LTUs.</p> | <ul style="list-style-type: none"> • Chief Commissioner, CX, Chandigarh • Chief Commissioner, Customs & CX, Jaipur • Chief Commissioner, Customs, Ahmedabad • Chief Commissioner, CX, Ahmedabad • Chief Commissioner, CX, Vadodara | <ul style="list-style-type: none"> • Chief Commissioner, TAR • DG, CEI • DG (Audit) • DG (Inspection) |
| 4. | <p>Member (Personnel & Vigilance)</p> <p>The charge includes Personnel, Administration, Administrative Reforms, Management of Assets, Infrastructure and Vigilance work.</p> | <ul style="list-style-type: none"> • Chief Commissioner, Customs, Delhi • Chief Commissioner, Customs (Prev), Delhi • Chief Commissioner, CX, Delhi • Chief Commissioner, CX, Meerut • Chief Commissioner, Customs & CX, Lucknow | <ul style="list-style-type: none"> • DG, NACEN • DG, Vigilance & CVO • DG, HRD |
| 5. | <p>Member (Budget & Computerisation)</p> <p>The charge includes Budget and Computerisation.</p> | <ul style="list-style-type: none"> • Chief Commissioner, Customs, Mumbai-I • Chief Commissioner, Customs, Mumbai-II • Chief Commissioner, Customs (P), Mumbai-III • Chief Commissioner, CX, Mumbai-I • Chief Commissioner, CX, Mumbai-II • Chief Commissioner, Customs & CX, Pune | <ul style="list-style-type: none"> • DG (Systems) |
| 6. | <p>Member (Legal & Judicial)</p> <p>The charge includes all kinds of judicial and legislative work</p> | <ul style="list-style-type: none"> • Chief Commissioner, CX, Bangalore • Chief Commissioner, Customs, Bangalore • Chief Commissioner, CX, Chennai • Chief Commissioner, Customs, Chennai • Chief Commissioner, Customs (Prev.), Chennai • Chief Commissioner, CX, Cochin • Chief Commissioner, CX, Coimbatore • Chief Commissioner, CX, Mysore | <ul style="list-style-type: none"> • CDR • Directorate of Legal Affairs • Work relating to Settlement Commission, CESTAT and Authority for Advance Rulings |

ORGANISATIONAL RESPONSIBILITIES

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

Approved by: CBEC

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Issued by: Directorate General of Inspection, Customs & Central Excise

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| SQM – 2.4 | CITIZEN GRIEVANCES |
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CBEC has established the procedure given below for handling of complaint. To ensure that citizens get services as per prescribed norms CBEC has adopted CPGRAMS (Central Public Grievance Redress and Monitoring System) for handling citizen complaints/ grievances. Citizen can use this system to raise grievances if prescribed service norms are not met with or there is any mistreatment due to discharge of CBEC 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 (CBEC) 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 redress is monitored at the Board level, both for timelines 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 a link on CBEC website www.cbec.gov.in. The specifics in the grievance may be provided like the right jurisdictional office (if known), details of specific service not meeting Citizen 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 grievance redress, 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 PGO for progress or redress quoting the unique number. Details of the PGO are available at the CBEC web-site or could be got by calling the jurisdictional Chief Commissioner/ Commissioner office.

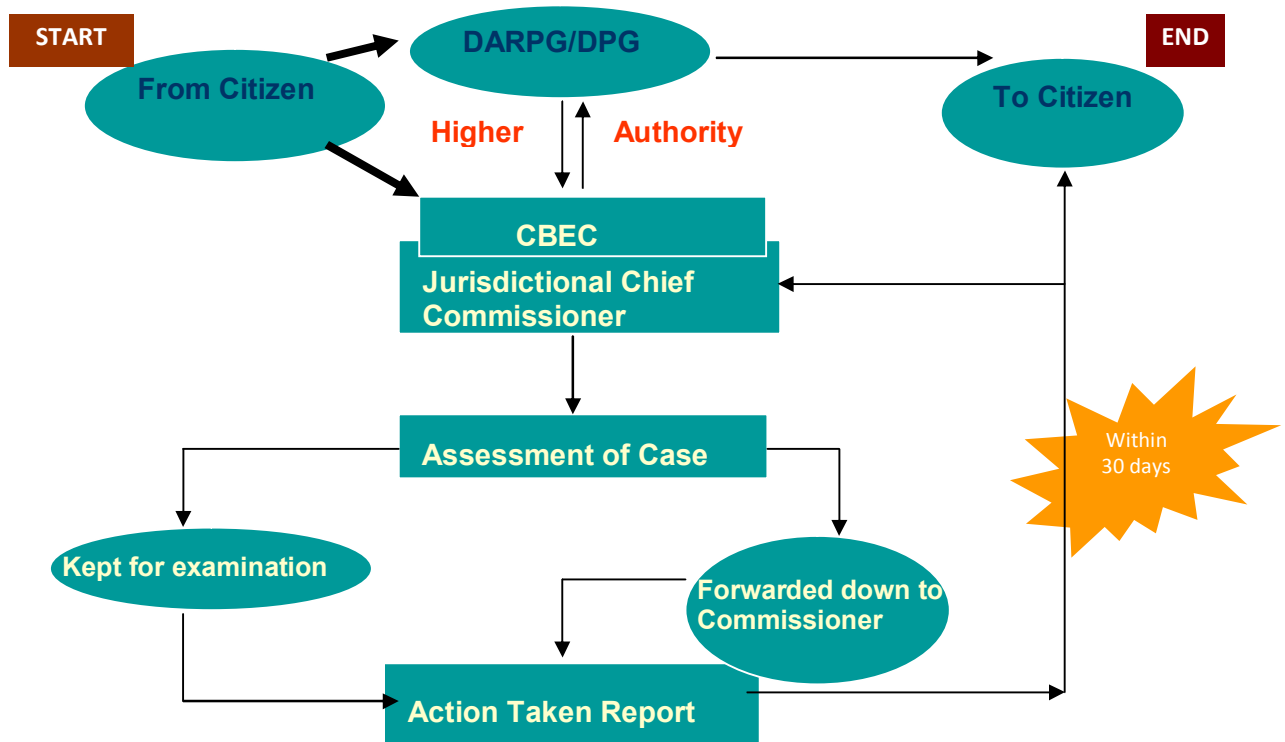
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5. If citizens have complaints and field officers don't respond to their grievances, citizen could approach jurisdictional Indirect Tax Ombudsman in terms of Indirect Tax Ombudsman guidelines 2011. Seven Ombudsman offices are located as below. Details of office of the Ombudsman are available on website www.cbec.gov.in.

| S.No. | Location | Territorial Jurisdiction |
|-------|-----------|---|
| 1. | Delhi | NCT, Himachal Pradesh, Punjab, Haryana, Chandigarh, Jammu & Kashmir, |
| 2. | Mumbai | Maharashtra and Goa |
| 3. | Chennai | Tamil Nadu, Puducherry, Andhra Pradesh |
| 4. | Kolkata | West Bangal, Bihar, Orissa, North Eastern States, Jharkhand, Andaman & Nicobar Islands. |
| 5. | Bangaluru | Karnataka, Kerala, Lakshadweep |
| 6. | Ahmedabad | Gujrat, Rajasthan, Daman & Diu, Dadra & Nagar Haveli. |
| 7. | Lucknow | Uttar Pradesh, Uttrakhand, Madhy Pradesh, Chattisgarh. |

The grievance Redress path:



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| SQM – 2.5 | CITIZEN INFORMATION & FEEDBACK |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

To meet the varied information needs of citizen, different 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, an 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 guidance.

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

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 designated public grievance officer (PGO). The information channels shall not be used as grievance redress forum.

Any citizen calling for a vigilance/corruption related matter shall use CBEC web-site to submit the complaint. The above channels shall not be used as vigilance redress forum.

CBEC SERVICE QUALITY MANUAL (SQM)

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|--------------------------|-----------------------|
| SQM – 3.0 | IMPLEMENTATION |
| Revision No.1 | |
| Revision Date 27.07.2010 | Page 1 of 2 |

In order to ensure uniform implementation of the policies, statutory functions and procedures laid down under IS 15700:2005, the following are provided to all functional units as part of Service Quality Management System (SQM):

- Service Quality Manual
- CitizensøCharter
- 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 Commissioner is responsible to implement tax payer 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 DGI 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.

CBEC SERVICE QUALITY MANUAL (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 3.2.1.10. 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 to 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 at apex and each field formation for benefit of customer.
- 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 formation approaches 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 field formation by Directorate General of Inspection for implementation.
- 16) Records for each step are to be maintained systematically.
- 17) In case of difficulty, Director General of Inspection office may be approached for guidance.

CBEC SERVICE QUALITY MANUAL (SQM)

SQM – 3.1

MANAGEMENT RESPONSIBILITY

Revision No.2

Revision Date 17.08.2010

Page 1 of 3

- (A) The Top Management of CBEC -
- i. has established Quality Policy & Citizensø 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 Excise & Customs. The Board has established this Service Quality Management System under direct supervision of the Director General of Inspection. 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 Inspection.
- (C) The top Management ensures that customer requirements are determined and met with the aim of enhancing customer satisfaction.
- (D) 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 would change, the Quality policy shall be reviewed and amended if necessary.
- (E) The Top Management has established quality objectives and complaint handling objectives at relevant functions and levels within the organization. All the objectives are measurable.
- (F) 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
- (G) 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 CBEC to its customer and stakeholders are given in SQM 3.2.1.1 to SQM 3.2.1.10. The services (a) meet the expectation of customer and regulatory requirements, (b) delivery processes are in line with the service objectives of CBEC and (c) identify, verify, protect and safeguard the customer property.
The Top Management assures the quality of services purchased / outsourced, which affects its service quality. It also ensures the availability of procedures and work instructions to implement the delivery processes. No verification equipment is being used to verify the service quality. However, all services are implemented and monitored and measured with reference to time norms as specified in Citizensø Charter.
- (H) The Top Management has established the organizational structure in SQM 2.3 along with responsibility and authority as below at relevant functions and levels related to the scope of services being offered and communicated within the organization.

CBEC SERVICE QUALITY MANUAL (SQM)

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| SQM – 3.1 | MANAGEMENT RESPONSIBILITY |
| Revision No.2 | |
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- i. **Working Group for Citizens Charter:** The Board has appointed Director General of Inspection as Chairman of the working group to set and review CitizensøCharter. 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 stakeholders, customers, staff associations and industry associations to identify and review key services provided and service delivery norms. The citizen Charter has been formally released after approval by CBEC. Updating of citizen Charter will be taken up by the working group whenever felt necessary based on the feedback and continuing suitability.
 - ii. **DGI headed core group (management committee):** The Director General of Inspection is responsible for and is duly authorized to ensure that processes needed for the service delivery processes, CitizensøCharter and grievances handling are established, implemented and maintained. He is responsible to ensure that the documentation supporting Service Quality Management System is consistent with 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 at apex level:** The Board has appointed Additional Director General (Inspection) DGICCE 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 of Citizensø Charter. He is also the Public Grievance Officer at central level in coordination with Commissioner (Coordination) CBEC, reporting to top management on any complaints having significant impact on the organization. He is also regularly reporting to top management on the performance of the service quality, citizensø Charter and grievance/complaints handling with recommendations for improvement. He is also responsible to devise mechanism for obtaining feedback, organizing internal quality audits and to liaison with the certification body (BIS).
 - iv. **Nodal Officers at Unit level:** The Board has appointed Commissioners as Nodal Officers for implementing and maintaining this Service Quality Management System in their respective jurisdiction. He is also the Public Grievance Officer at the unit level and regularly reporting to the Nodal Officer at Apex level on the performance of the service quality, Citizensø Charter and grievance/complaints handling with recommendations for improvement.
- (I) The top management has established the Office of the Director General of Inspection as a focal point for implementation of IS 15700 with the authority to communicate effectively with various Commissionerates/Divisional and Range Offices. The Office also act as a Office of the apex nodal officer who communicates/issues instructions with respect to implementation of various processes related to service, citizensø charter and complaint 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.
- (J) 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

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| SQM – 3.1 | MANAGEMENT RESPONSIBILITY |
| Revision No.2 | |
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out once every six months by qualified auditors. The selection of auditors shall ensure that auditors do no 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.

(K) 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 actions effectiveness. Records of the actions taken and improvements effected shall be maintained.

(L) 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 Director General of Inspection for centralized monitoring. At apex level Director General of Inspection, 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 audit,
- (3) Customer Feedback including results of customer satisfaction surveys,
- (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 performance, and
- (9) Recommendations for improvement.

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, Citizensø Charter and complaints handling, and (d) Resource needs. The responsible person to implement the decision and time period for implementation shall be clearly demarcated.

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

(M) The organization (the top management & each unit level) shall **monitor and measure** 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 the customer. The organization shall also monitor and measure the performance, namely commitment made in the citizensø 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 and customer satisfaction to determine current level of performance and opportunities for continual improvement, particularly where non-conformities are recurring.

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| SQM – 3.2.1.1 | Acknowledge all written communications |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

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

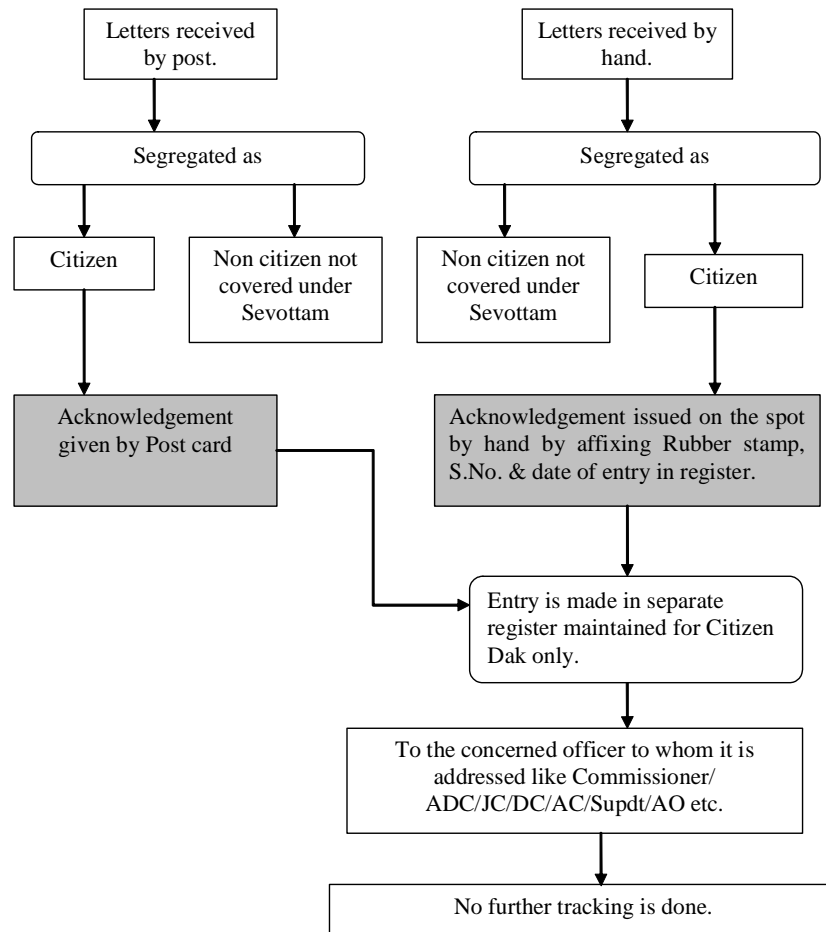
Norm: Acknowledge all written communication within 7 working days

Resource required: One receipt clerk, format/stamp to give unique identification to each acknowledgement

Resource sufficient for: Minimum of 50 communications per day

All the citizen communications are received centrally at one point. All non-citizen communications like internal/departmental communications are not covered by this procedure. Separate registers for letters received from citizens and internally 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 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.



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| SQM – 3.2.1.2 | Convey decision on matters |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

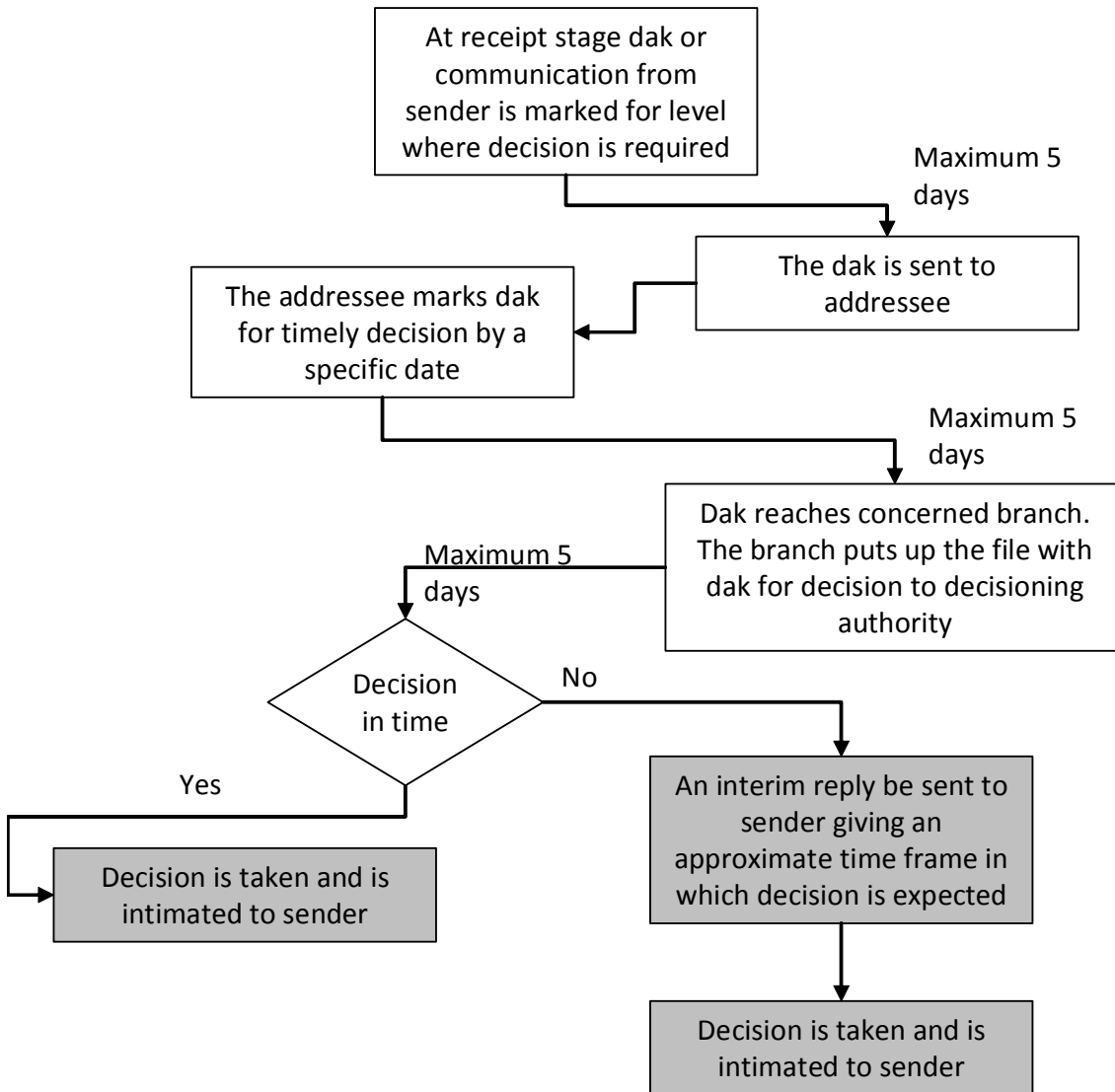
Page 1 of 1

Process owner: Additional/Joint Commissioner or other person

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

Resource required: Receipt clerk, Superintendent heading the branch, Inspector/Ministerial staff

The list of documents needing decision is given to the receipt clerk who highlights in green/yellow or similar method the dak or communication that needs a decision. Such a list may evolve over time, based on types of dak received. These are entered in a separate register and the decision is conveyed in 15 days. If it is not possible to convey a final decision, then, an interim reply is sent in 15 days.



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| SQM – 3.2.1.3 | Dispose of a refund claim |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

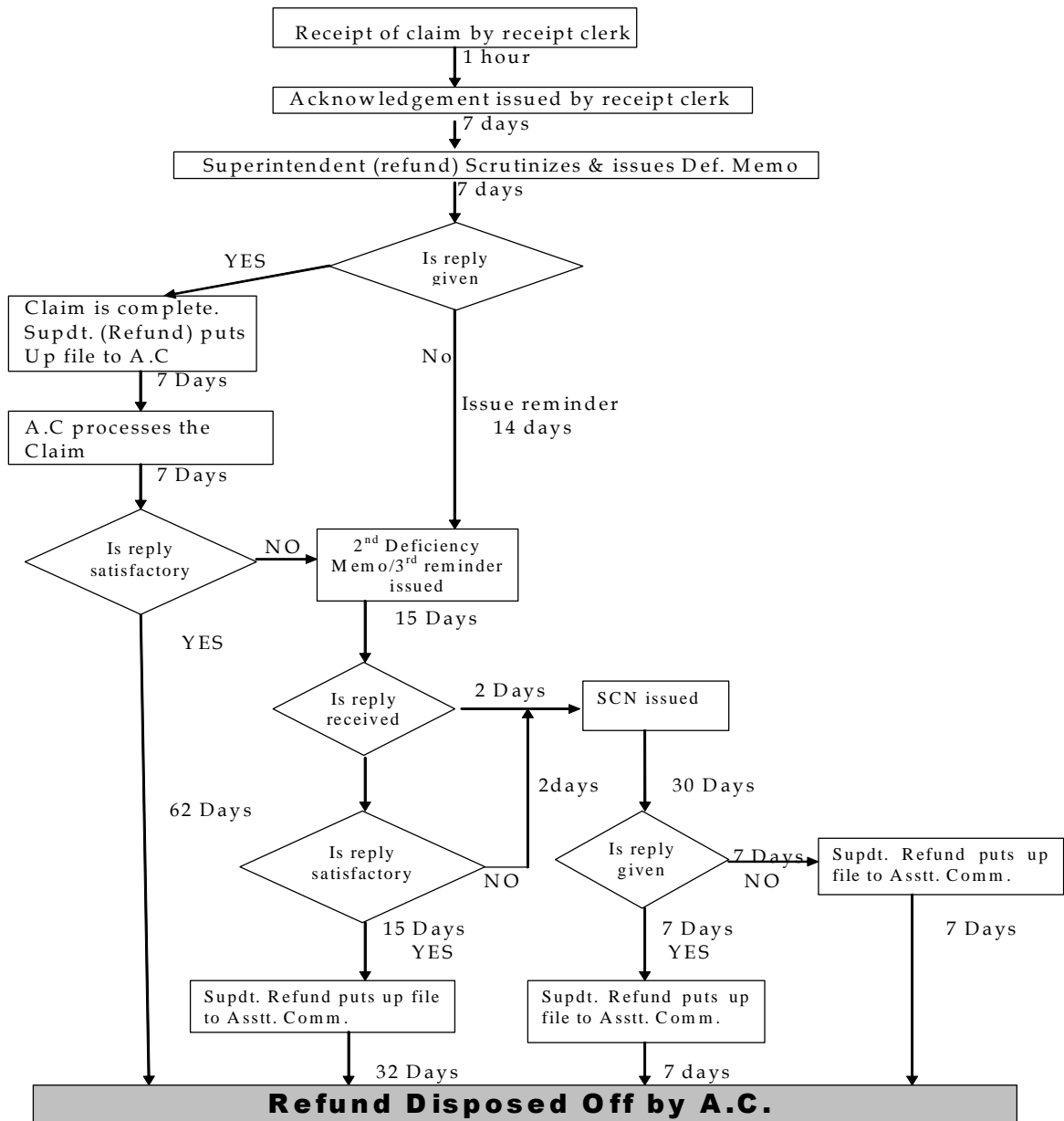
Process owner: Assistant/ Deputy Commissioner or other person

Norm: Disposal within 90 days from receipt.

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

Resource sufficient for: Minimum of 15 claims per month

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



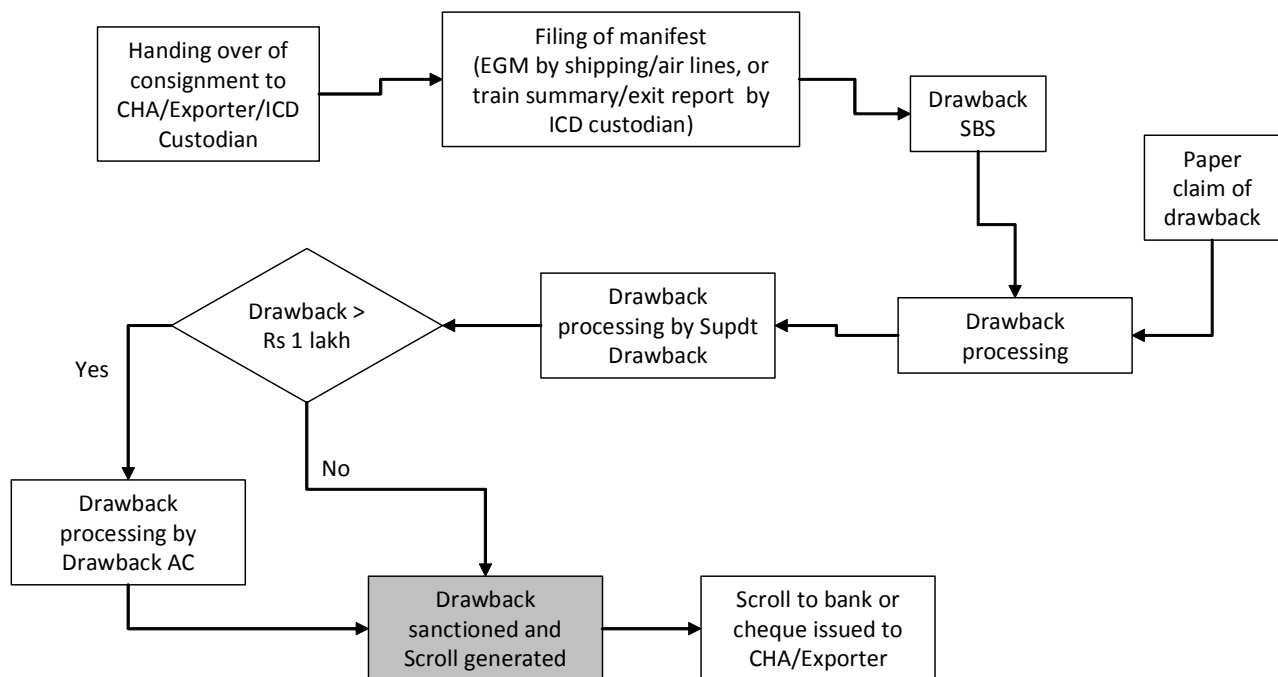
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| SQM – 3.2.1.4 | Remit drawback |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

Process owner: Assitant/Deputy Commissioner or other person

Norm: Remit drawback within 7 working days of either filing of manifest in the case of electronic processing of declarations or filing of a paper claim in the case of manual processing

Resource required: AC/DC, Supdt, Inspector

With ICES drawbacks are processed online. In other places a manual drawback claim is filed. For the purpose of monitoring, a record in prescribed format shall be maintained by the process owner. If 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.



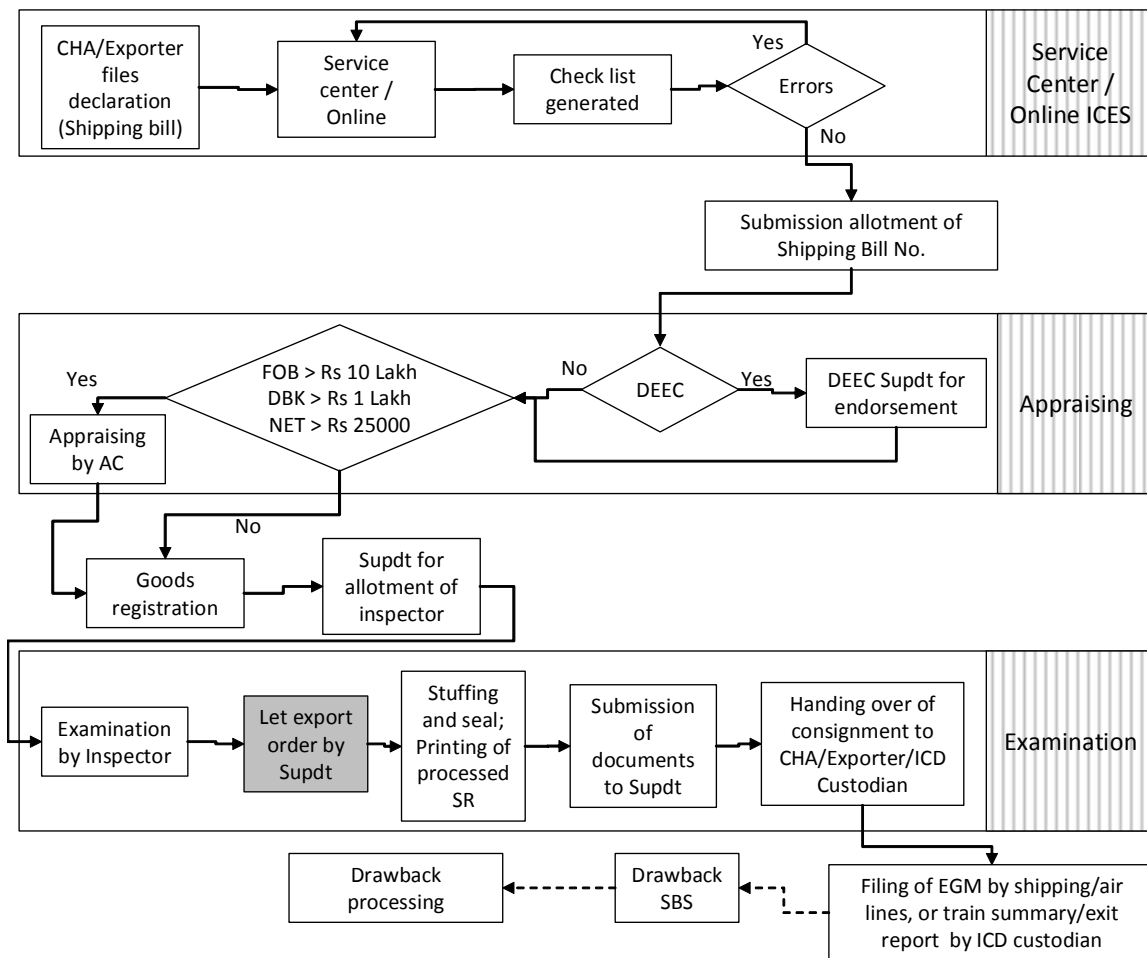
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| SQM – 3.2.1.5 | Clear export goods |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

Process owner: Additional/Joint Commissioner or other person

Norm: Clear export goods within 24 hours of filing of declaration where the declaration relating to a consignment is complete and correct

Resource required: AC/DC, Supdt, 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 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.



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| SQM – 3.2.1.6 | Clear import goods |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

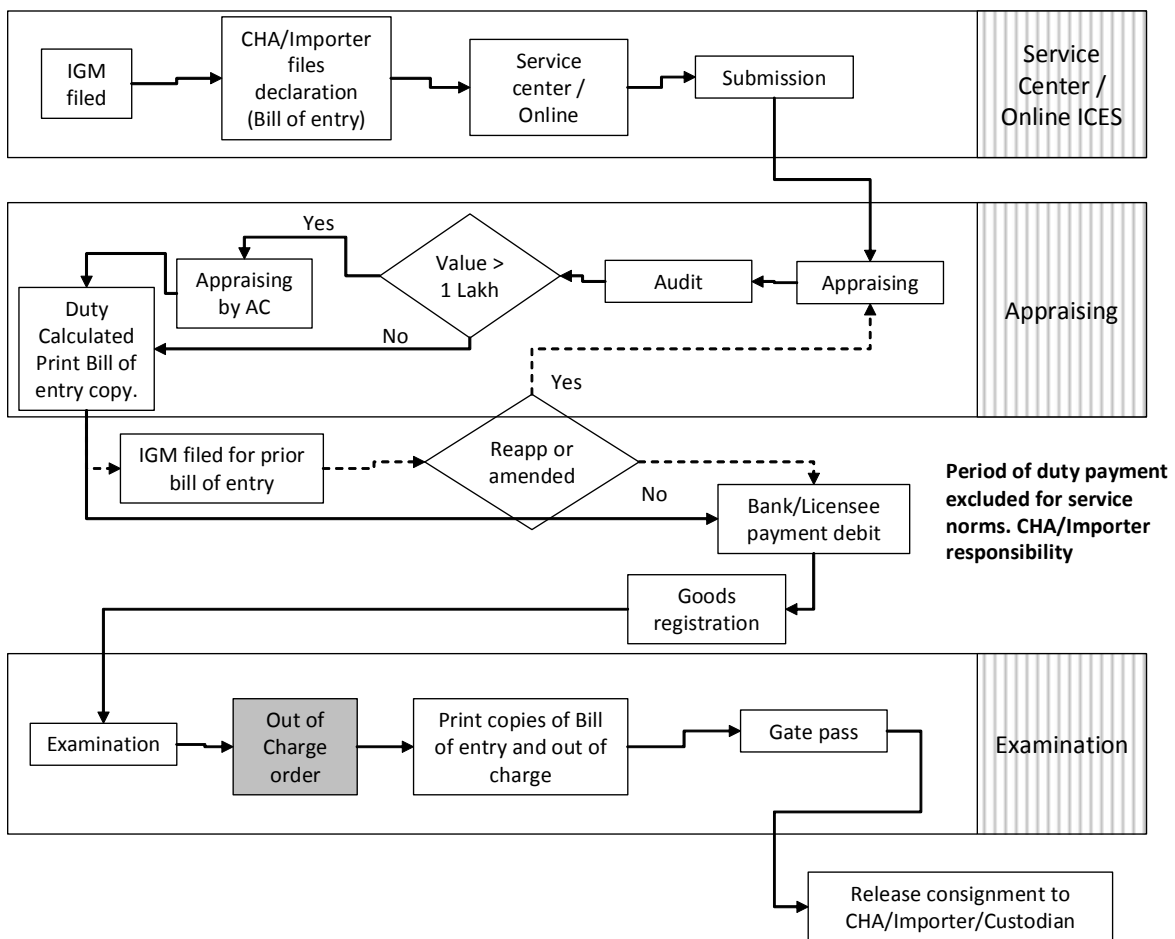
Process owner: Additional/Joint Commissioner or other person

Norm: Clear import goods within 48 hours of filing of declaration where the declaration relating to a consignment is complete and correct

Resource required: AC/DC, Supdt, 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 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.

To meet service norm, import process is divided into three segments, first segment is up to duty assessment, second segment is for duty payment and third segment is for out of charge order. **Since period of duty payment is responsibility of CHA/Importer, this second segment period is excluded from service norms.** Consequently norm of 40 hours is kept for the first segment and 8 hours for the third segment.



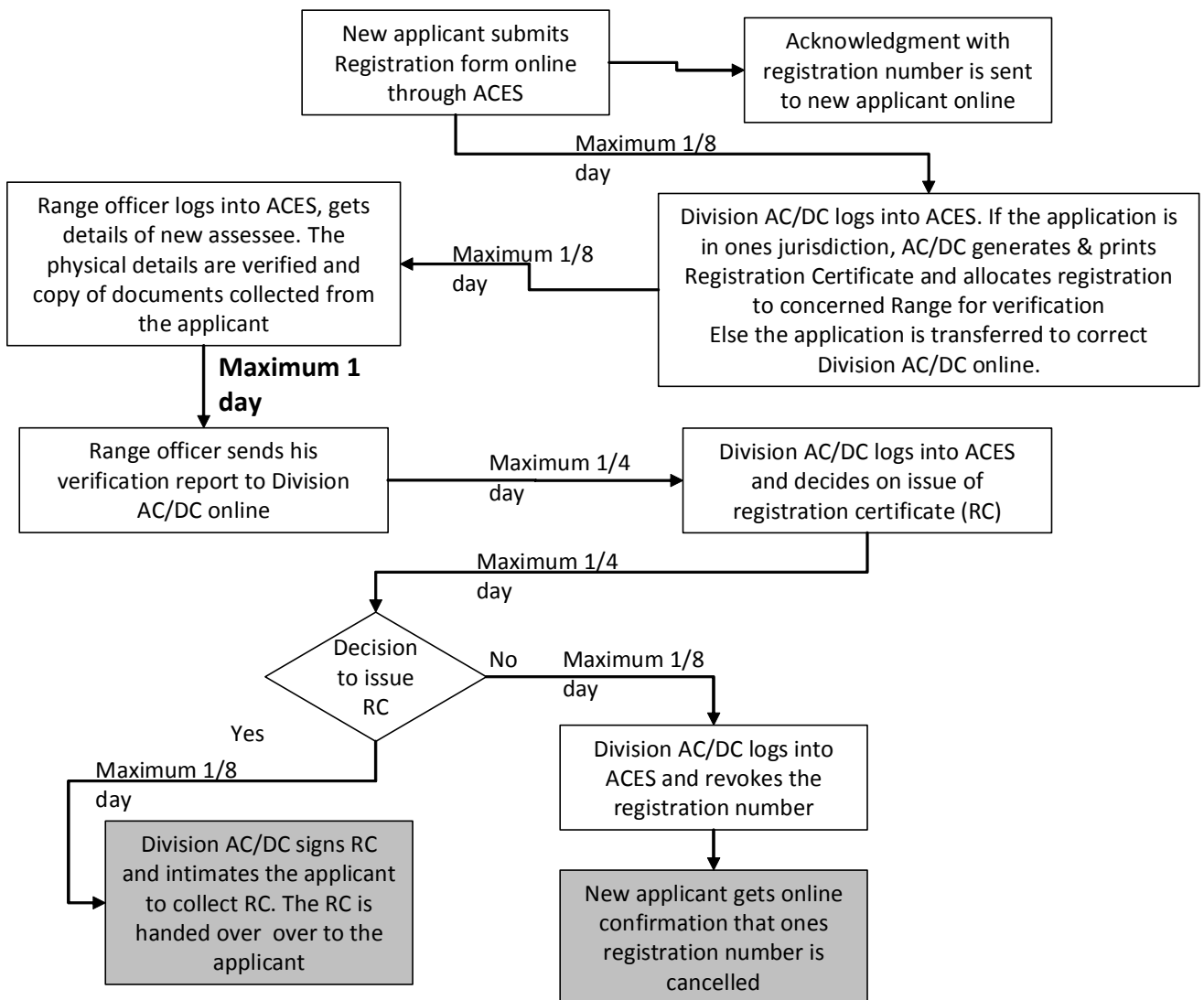
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| SQM – 3.2.1.7 | Complete Central Excise registration |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

Process owner: Assistant Commissioner or other person

Norm: Complete Central Excise registration within 2 working days of receiving a complete application

Resource required: 1 AC/DC, 1 Range Supdt & 1 Inspector, ACES in working condition

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

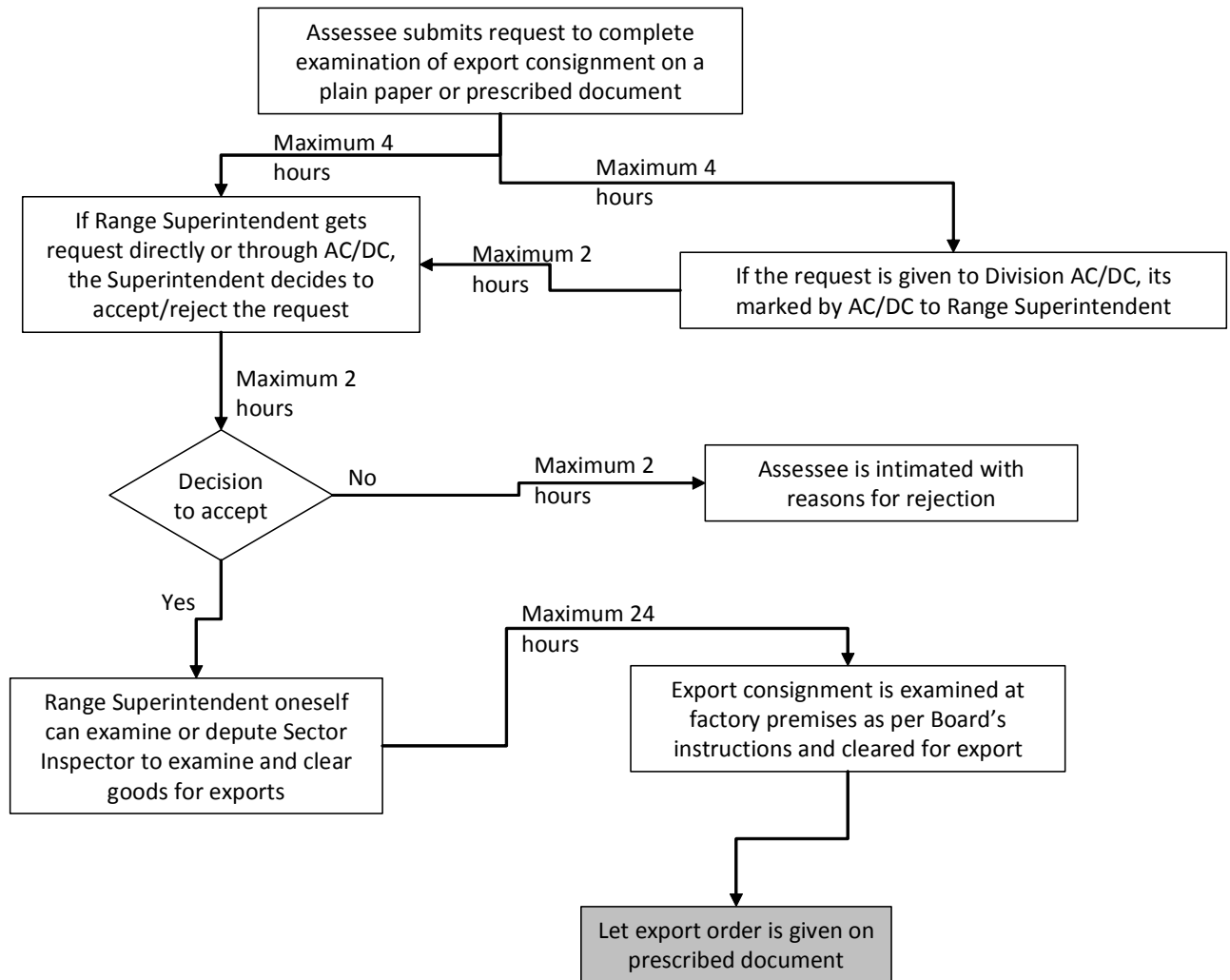


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| SQM – 3.2.1.8 | Complete examination and clearance of export consignment |
| Revision No.1 | |
| Revision Date 27.07.2010 | Page 1 of 1 |

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



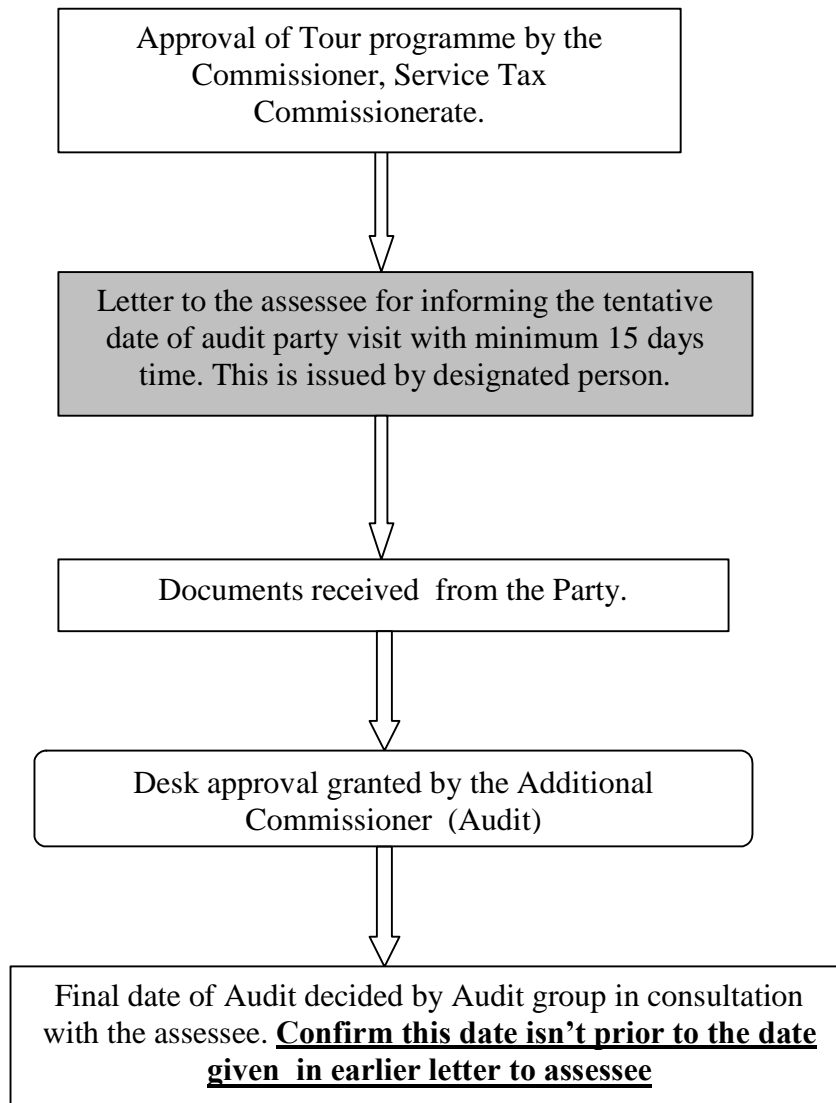
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| SQM – 3.2.1.9 | Intimation before undertaking the audit |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

Process owner: Superintendent (Audit) or other person

Norm: Give minimum 15 days advance intimation

Resource required: Tax Assistant

Under the EA 2000 procedure, no Audit team can visit the assessee without an approved tour programme. The intimation letter itself shall contain a statement to the effect that the audit shall be conducted any day after the lapse of 15 days from the issue of letter.



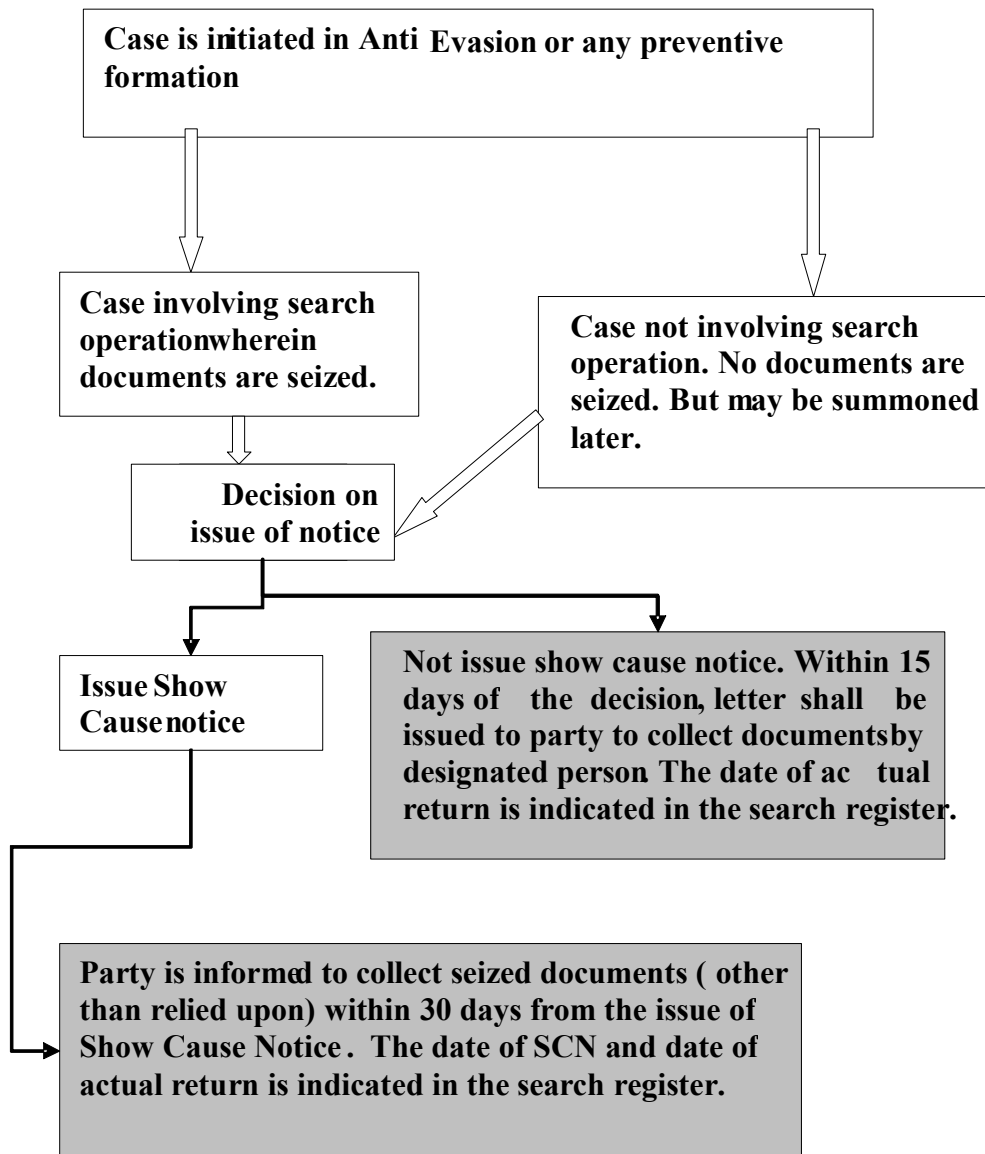
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| SQM – 3.2.1.10 | Release of seized documents |
| Revision No.2 | |
| Revision Date 04.03.2013 | |

Process owner: Superintendent or other person

Norm: Release of seized documents within **30 days** if not required by the department

Resource required: 1 Preventive Officer

An office order may be issued making it mandatory to return the non-relied upon documents within 30 days of the issue of SCN. For this purpose, in all show cause notices, a clause may be being inserted to state that the assessee should collect the non-relied upon documents from the department within 30 days of the receipt of the SCN.



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| SQM – 3.2.2 | Documented procedure for exigencies in service delivery |
| Revision No.1 | |
| Revision Date 27.07.2010 | Page 1 of 1 |

Process owner: Nodal officer at 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 Nodal officer at 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 decision. A copy of each such decision shall be sent to the Director General of Inspection at 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: Director General of Inspection may give instructions to nodal officer to reconsider the case or action steps. In such a condition step 3 onwards shall be followed again.

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| SQM – 3.2.3 | Documented procedure for complaint handling |
| Revision No.1 | |
| Revision Date 27.07.2010 | Page 1 of 2 |

Process owner: Commissioner (Coord) at Board. And CC / DG / Commissioner /PGO at field level.

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

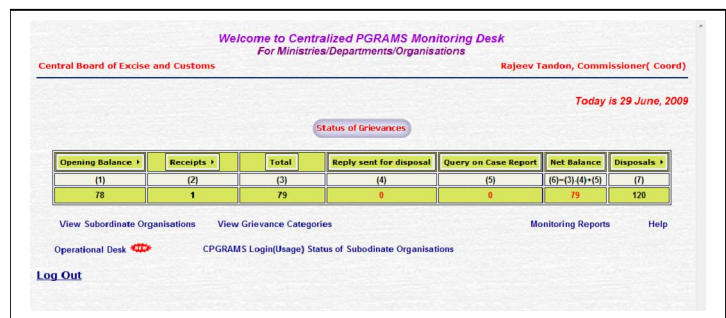
Resource required: Designated Public Grievance Officer

1. Public grievances shall be redressed through CPGRAMS. For this Commissioner (Coord) CBEC is the nodal officer at Board level. Jurisdictional Chief Commissioner or Director General is the nodal officer at field level. Commissioner (Coordination) can create multiple subordinate offices/ field offices and then forward the complaint pertaining to that office for its response.
2. 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).

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



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



5. 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.
6. Once disposed at subordinate level the report shall be checked for quality and completeness of response at higher office. The higher can choose to send a query on the reply to the subordinate office. The report is considered finally disposed only when accepted by higher authority and communicated to the complainant.

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| SQM – 3.2.3 | Documented procedure for complaint handling |
| Revision No.1 | |
| Revision Date 27.07.2010 | Page 2 of 2 |

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 public in postal form or by hand. Once uploaded in CPGRAMS, the acknowledgement number with details on 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 grievance redress effectiveness.

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

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| SQM – 3.2.4 | Documented procedure for control of documents |
| Revision No.1 | |
| Revision Date 27.07.2010 | |

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

- (A) **Purpose:** The purpose of this procedure is defined procedure for control of documents used in implementation of IS 15700.
- (B) **Scope:** The scope of this procedure covers all the documents such as Quality Manual, Quality Procedures, Citizensø Charter, Complaint Handling Procedure and Service Delivery Processes etc.
- (C) **Responsibility:** The nodal officer of apex level is responsible for Quality Manual, Quality Procedures, Citizensø Charter, and Complaint Handling Procedure. Nodal officer at 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 | CBEC |
| Quality Procedures | Nodal officer apex level | CBEC |
| Citizens’ Charter | Nodal officer apex level | CBEC |
| Complaint Handling Procedure | Nodal officer apex level | CBEC |
| Service Delivery Processes | Nodal officer apex level | CBEC |
| 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 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.Dø The ÷Aø stands for the main clause number and ÷Bø stands for the sub-clause number. ÷Cø and ÷Dø 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 ó Revision Number indicates the status of the document i.e. its revision status.
 - ii) Revision Date ó Revision date indicates the date of revision of the document.
 - iii) Issue Number ó Issue Number of the document indicates Issue Number of the document.
 - iv) Issue Date ó 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.

(H) Master List

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

CBEC SERVICE QUALITY MANUAL (SQM)

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| SQM – 3.2.4 | Documented procedure for control of documents |
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| Sl. No. | Name of the Document | Revision No. | Revision Date |
|--------------|--|--------------|-----------------|
| SQM 1.0 | Amendment Sheet | 2 | 04.03.13 |
| SQM 1.1 | Introduction to the Manual | 1 | 27.07.10 |
| SQM 1.2 | Documentation Requirements | 1 | 27.07.10 |
| SQM 1.3 | Scope of Service Quality Manual | 1 | 27.07.10 |
| SQM 1.4 | Definitions of Services | 1 | 27.07.10 |
| SQM 2.0 | Service Quality Policy & Objectives | 1 | 27.07.10 |
| SQM 2.1 | Our customers and services | 1 | 27.07.10 |
| SQM 2.2 | Citizens' Charter | 2 | 04.03.13 |
| SQM 2.3 | Organization Structure – Top Management | 2 | 04.03.13 |
| SQM 2.4 | Citizen Grievances | 2 | 04.03.13 |
| SQM 2.5 | Citizen Information & Feedback | 1 | 27.07.10 |
| SQM 3.0 | Implementation: Delivery Capability at Field Office | 1 | 27.07.10 |
| SQM 3.1 | Management Responsibility | 2 | 17.08.10 |
| SQM 3.2.1.1 | Acknowledge all written communications | 1 | 27.07.10 |
| SQM 3.2.1.2 | Convey decision on matters | 1 | 27.07.10 |
| SQM 3.2.1.3 | Dispose of a refund claim | 1 | 27.07.10 |
| SQM 3.2.1.4 | Remit drawback | 1 | 27.07.10 |
| SQM 3.2.1.5 | Clear export goods | 1 | 27.07.10 |
| SQM 3.2.1.6 | Clear import goods | 1 | 27.07.10 |
| SQM 3.2.1.7 | Complete Central Excise registration | 1 | 27.07.10 |
| SQM 3.2.1.8 | Complete examination and clearance of export consignment | 1 | 27.07.10 |
| SQM 3.2.1.9 | Intimation before undertaking the audit | 1 | 27.07.10 |
| SQM 3.2.1.10 | Release of seized documents | 2 | 04.03.13 |
| SQM 3.2.2 | Documented procedure for exigencies in service delivery | 1 | 27.07.10 |
| SQM 3.2.3 | Documented procedure for complaint handling | 1 | 27.07.10 |
| SQM 3.2.4 | Documented procedure for control of documents | 1 | 27.07.10 |
| SQM 3.2.5 | Documented procedure for control of records | 1 | 27.07.10 |
| SQM 3.3 | Resource Management | 1 | 27.07.10 |
| SQM 3.4 | Management Review | 2 | 04.03.13 |
| SQM 4.0 | Explanation of Service Deliverables & Functions | 2 | 04.03.13 |
| SQM 4.1 | Organizational responsibilities with Jurisdiction | 1 | 27.07.10 |
| SQM 4.2 | Record Keeping Format | 1 | 27.07.10 |
| SQM 4.3 | Internal Audit Check-List | 1 | 27.07.10 |
| SQM 4.4 | SQM Reference to IS 15700 | 1 | 27.07.10 |

(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 Inspection. This office is located at 5th floor, Drum Shaped Building, I P Bhawan, New Delhi 110002. The Directorate General of Inspection shall review and carry out any amendments to this manual as per BIS guidelines. The amendments shall be approved by the Director General of Inspection and indicated in amendment sheet with current revision status.

Approved by: CBEC

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Issued by: Directorate General of Inspection, Customs & Central Excise

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| Sl. No. | Name of the Document | Copy No. | Name of the Copy Holder |
|---------|---|-----------------------------|---|
| 1 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 1A – 1G and so on | Commissioner (Coordination) CBEC – for Chairman CBEC & circulation among Members Board |
| 2 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 2 (Master), 2A, 2B & so on | Director General of Inspection, Customs & Central Excise |
| 3 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 3A – 3Z, 3AA, 3AB and so on | All field Chief Commissioners – for circulation among unit level offices (Commissionerates) |
| 4 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 4A – 4B | Bureau of Indian Standards |
| 5 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 5A – 5D and so on | Group A/B/C/D Staff associations |
| 6 | Central Board Of Excise & Customs Service Quality Manual Including Procedures | 6 | CBEC web site through ADG Systems |
| 7 | Central Board Of Excise & 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 Documentø and maintained in the file marked as -Obsolete Documentsø
- (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: 2005 | December 2005 |
| | | | |
| | | | |

- (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 øCONTROLLED COPYö in red ink on each page.

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| SQM – 3.2.5 | Documented procedure for control of records |
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Process owner: Document Control Officer appointed at 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. 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 apex level and at 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 that they do not get deteriorated 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 Excise & 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 |

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| SQM – 3.3 | RESOURCE MANAGEMENT |
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(A) The CBEC has determined and provided the resources required for effective implementation of Service Quality management System, Citizensø 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 moduleø devised by NACEN or locally at 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 Citizensø 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

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- 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
- iii. customer feedback cum suggestion forms 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 proactively captured in below format:

Sample feedback cum suggestion form:

Suggestion cum feedback form

1) What was the purpose of your visit?

- A service promised in citizen charter
- Other

2) Provide feedback on following parameters rating 1 for very dissatisfied and 5 for very satisfied

- Service reliability (timeliness/accuracy)
- Responsiveness & empathy
- Level of courtesy
- Information & guidance
- Office ambience
- Got what you wanted

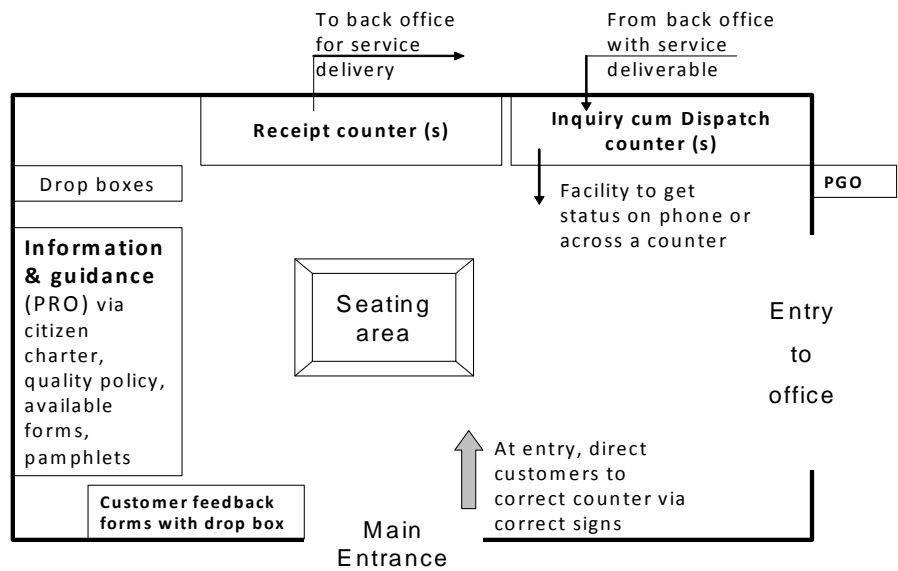
3) Any other suggestions you would like to give for improvement?

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(E) Customer/citizen lounge may be structured as per following sample architecture:



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| 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 DGICCE in the format prescribed in SQM 3.1. DGICCE 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 DGICCE management review report shall be sent to the Board. CBEC shall publish annually the data relating to performance, namely commitment relating to citizens Charter.

Each unit management review report 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 feedback and suggestions shall be undertaken at apex and unit levels to suggest policy initiatives or changes in services & norms, to meet citizen expectations.

| | | Implementation | | | |
|--|------------------------|----------------------------------|---|-----------------------------------|-------------------------------|
| | | 1) Internal audit (Data capture) | 2) Management Review (Analyze to identify gap) | | |
| Defined Service | Standard Time norm | Cases received in last 6 months | Desired disposal within time norms | Actual % disposed as per standard | Reasons for not meeting norms |
| Acknowledge all written communication | Within 7 working days | | >80% | | |
| Convey decision on matters | Within 15 working days | | >80% | | |
| Remit drawback | Within 7 working days | | >80% | | |
| Clear export goods | Within 24 hours | | >80% | | |
| Clear import goods | Within 48 hours | | >80% | | |
| Dispose off a refund claim | Within 3 months | | >80% | | |
| Complete registration | Within 2 working days | | >80% | | |
| Export consignment at factory premises | Within 24 hours | | >80% | | |
| Advance intimation before audit | Minimum 15 days | | >80% | | |
| Release non-required seized documents | Within 30 days | | >80% | | |
| Acknowledge grievances | Within 48 hours | | >80% | | |
| Final decision on grievances | Within 30 working days | | >80% | | |

Please write NA where service is not applicable

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| 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 CBEC office)

Information about service deliverables committed by CBEC in Citizens' Charter

| S.No. | Service in Citizens' Charter | What is covered | Input needed from customer/ citizen | Service Deliverable |
|-------|---|--|--|---|
| 1. | Acknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt | Only the documents received from Citizen shall be considered in this standard. No internal department correspondence will be a part of the standard. | Written communication on plain paper or in prescribed format | Acknowledgment with unique ID issued. |
| 2. | Convey decision on matters relating to declarations or assessments within 15 working days of their receipt | Scrutiny is not a part of standard. As regards where this applies, the decision is warranted for the benefit of citizen. A decision in matters like goods detained, bank guarantees not released or assessee needs a speaking-order etc will be covered in this service. Even a decision like unable to release the goods, if assessee wants the goods to be released, will be considered as a decision. | Written communication on plain paper or in prescribed format specifically highlighting that a decision is needed | Written reply to customer |
| 3. | Dispose of a refund claim within 3 months of receipt of a complete claim | Refund claim under Central Excise Act, Customs Act or Finance Act 1994 read with a notification | Complete refund claim in prescribed format. List of documents to be attached with the claim are available on CBEC website. | Refund cheque or refund rejection as per due procedure |
| 4. | Remit drawback within 7 working days of, - filing of manifest in the case of electronic processing of declarations - filing of a paper claim in the case of manual processing | Drawback given as an export incentive | In case of electronic filing of declaration, drawback shall be sanctioned automatically. For paper claim submit in prescribed format | Drawback sanctioned and sent to bank or as cheque. Else rejected as per due procedure |
| 5. | Clear the goods, where the declaration relating to any consignment is complete and correct, - in case of exports, within 24 hours of filing of declaration | Clear the goods covered under a declaration of export like shipping bill. | Electronic filing of declaration through ICES or in paper in prescribed format | Goods 'Let export order' |

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| S.No. | Service in Citizens' Charter | What is covered | Input needed from customer/ citizen | Service Deliverable |
|-------|---|--|--|--|
| 6. | Clear the goods, where the declaration relating to any consignment is complete and correct, - in case of imports, within 48 hours of filing of declaration | Clear the goods covered under a declaration of import like bill of entry. Any delay on the port of the importer in payment of duty shall be a separate variable and delay in duty payment shall be excluded to measure the standard. | Electronic filing of declaration through ICES or in paper in prescribed format | Goods 'Out of charge order' |
| 7. | Complete Central Excise registration formalities within 2 working days of receiving a complete application | Complete Central Excise registration facility for an applicant | Online submission of application using ACES and hand over copy of documents to field officer | Signed registration certificate from AC/DC |
| 8. | Complete examination and clearance of export consignment at factory premises within 24 hours of accepting the request | Accept a request for examination and clearance of export consignment at factory premises. | Request on plain paper or prescribed format | Goods 'Let export order' |
| 9. | Give minimum 15 days advance intimation before undertaking the audit of assessee's records | Advance intimation to assessee before audit | None | Written communication specifying period of audit |
| 10. | Release of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law. | If seized documents are not required, these would be released within 30 days of the issue of show cause notice. | None | Return of non-relied upon documents |

General information about CBEC working:

CBEC is primarily associated with collection of indirect taxes. This levy and collection of taxes is as authorized by Acts of Parliament namely Central Excise Act, Customs Act and Finance Act 1994. The procedures and rules on how to levy and collect taxes is governed through the rules, regulations, notifications and orders issued under the acts. CBEC officers derive their regulatory authority from these acts. The acts also prescribe limitation on exercise of regulatory power.

In order to collect Central Excise and Service Tax levies in a time bound manner, the law prescribes functions of registration of taxpayer, timely assessment of duty liability and its payment by taxpayer and submission of returns by taxpayer including any refund application if excess tax is paid. In order to collect Customs levies in a time bound manner, the law prescribes functions of submission of document for export or import by taxpayer, timely assessment of duty liability by CBEC, its payment by taxpayer and payment by CBEC of any export incentive or refund if excess tax is paid.

CBEC facilitates these levies collection through its field offices and online systems. Accordingly CBEC officers perform the task of registration and monitoring of units manufacturing excisable goods and of service providers. Further officers receive and scrutinize declarations and returns filed by the taxpayer. Similarly on Customs side, assessment, examination and clearance of imported goods and export goods

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is undertaken. Clearance of international passengers and their baggage is also done to ensure international agreements are followed. As per the assessment officers sanction refund, rebate and drawback to the taxpayer. Officers also ensure implementation of export promotion measures to facilitate trade. Examination of goods and factory stuffing of export goods at clients' sites is also provided as a trade incentive measure.

In collection of levies there are always cases of disputes between CBEC and taxpayer. CBEC officers have a system in place to resolve disputes through administrative and legal measures. CBEC has a system in place to realize any arrears of revenue due to the Government.

CBEC is also entrusted with task of ensuring tax compliance by each taxpayer. This monitoring is conducted through periodic audit of assessments. Further search operations and summoning of records and of person to give evidence are conducted to ensure taxes due are paid on time. Further in order to protect trade and industry, CBEC is given responsibility of enforcement of border control on goods and conveyances to prevent smuggling.

CBEC also plays an active role in ensuring voluntary tax compliance by taxpayer. For this CBEC undertakes periodic dissemination of information on law and procedures through electronic and print media through its Directorate of Publicity and Public Relations. The Directorate of Systems is continuously working to improve online services available to taxpayer by enabling online filing of declarations, returns and claims. Taxpayers could also get online information on the status of processing of declarations, returns and claims.

Besides CBEC officers assist the right holders in protecting their intellectual property rights, and respond to public enquiries relating to Customs, Central Excise and Service Tax matters.

Some of CBEC functions in detail are given below:

1. Customs Clearance of cargo:

Before any goods imported/exported and kept with the custodians can be cleared for home-consumption/ export, the importers/exporters have to comply with prescribed customs clearance formalities. These involve presentation of certain documents along with a prescribed application (normally termed bill of entry or shipping bill, which gives essential particulars in relation to imported/exported goods, its country of origin, particulars of vessel/aircraft etc.) seeking clearance of goods for home consumption/warehousing/export etc. The importer or exporter either oneself handles the clearance documents vis-à-vis Customs or appoints an authorized agent in the

Custom House. Major part of Customs clearance work is handled on behalf of importers/exporters by CHAs or Custom Houses Agents who are trained and experienced in Customs clearance work and are licensed by Customs for such work subject to certain conditions as laid down in CHA Regulations.

The clearance documentation presentation and processing is handled in the main Custom Houses where staff trained in assessment matters (termed appraising staff) handles the import/export clearance work. After a tally has been made with related IGM (in case of imports) to ensure that the goods sought for clearance have arrived and declared in the particular manifest of the vessel/aircraft mentioned in the Entry (or even where the prior manifest is filed, that they are expected to be landed by particular vessel) the scrutiny of documents manually or through EDI system is taken up. One of the main functions of the appraising staff in the Custom Houses is careful scrutiny of the entry and the related particulars, and

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information on various documents with a view to checking the import permissibility in terms of the EXIM policy and any other laws regulating imports/exports. The more important job is determining classification and duties leviable on the goods on import ó (Basic, Additional, Anti-dumping, Safeguards etc.) or on export (normally nil duty) and value of the goods (where the duties are assessable on value basis), to assess the duty liability, which is required to be paid by the importer. Permissibility of various benefits of duty free clearances under different schemes or applicability of any exemption notification benefits ó where claimed is also checked and decided.

For determining this duty liability and even permissibility of import/export it may become necessary to examine the goods in advance. Normally, however, the declarations made are scrutinized without prior examination with reference to documents made available and the other information about the values/classification available with Customs and duties chargeable on the goods are assessed and paid up by the importer or his authorized representative. It is only at the time of clearance from the custody of the port trusts/international airport authority or other custodians that the examination of the goods on percentage basis is carried out. For expediting assessment and clearance formalities, separate staff for checking assessment related work is posted in the custom houses as well as in the premises where the goods are stored pending customs clearance who undertake checking of nature of goods, valuation and other part of declaration, or draw samples as may be ordered by the scrutinizing officers of the Custom House/Cargo Complexes/ICDs.

In majority of the cases the assessment is completed and duties also paid without prior examination. If no discrepancies in relation to the nature of goods, quantity, value etc., are observed at the time of examination of the cargo by the appraising officers in the dock/cargo complex etc., out of charge or let export orders are issued, and thereafter goods can be cleared after discharging any other fees/charges etc., of the custodians.

Where prior examination, at times becomes necessary before assessment is finalized or permissibility of import determined, goods are got examined first after filing of Bill of entry and other documents. Based upon the report of the examining staff, duties etc. are assessed and if there is no prohibition etc., on payment of duty the goods are taken clearance from the custodian without the need for further examination.

2. Import/Export by Post/Courier:

Customs coordinate with Postal authorities for giving customs clearances after appropriate checking on selective basis of various goods coming by post parcels, etc. as per provisions of the Customs Act. Unless these are within permissible free gift limits or free sample limits the goods have to be assessed to duties by customs & indicated to postal authorities. The duties are collected before the postal authorities deliver the goods to the addressees. Customs have made appropriate provisions by Regulations for ensuring that goods brought in by courier get customs cleared quickly ó discharging duties where leviable on import before these are forwarded for delivery to the consignees.

3. Passenger clearance:

All incoming passengers after immigration clearance have to pass through Customs who have to ensure that passengers do not try to smuggle goods into the country which are sensitive and otherwise prohibited/restricted under various allied laws or where substantial duties may be involved which are sought to be evaded by non-declaration/mis-declaration to Customs. Similarly Customs have to ensure that outgoing passengers do not smuggle out foreign currency, antiques or other wildlife & prohibited items or narcotics drugs or psychotropic substances. While performing these duties Customs Officers have to ensure there is maximum facilitation and quick passenger clearance.

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4. Registration and returns scrutiny:

The Central Excise/ service tax assessee is required to apply for registration/ file Declarations, Applications etc before the jurisdictional Assistant/Deputy Commissioner, who is responsible for granting the Central Excise registration certificate.

The Central Excise/ service tax returns filed by the assessee after self assessment are checked by the Inspector and put up to the Superintendent. For any dispute arising out of assessment, a SCN to the assessee is issued by the Assistant/Deputy Commissioner of the division or officers senior to him depending on the monetary limit involved.

The provisional assessment of tax liability can be allowed by the Asst/Deputy Commissioner of the division. The Asst/Deputy Commissioner is required to finalize the assessment after calling for such documents or records as he may consider necessary or proper in the circumstances of the case.

5. Refund/Rebate/Drawback:

The assessee may also apply for refund/rebate/drawback to the jurisdictional or group Asst/Dy Commissioner. Such an application can be made in accordance with the provisions of Central Excise Act, 1944 or Customs Act. The Asst/Dy Commissioner of the jurisdictional division office is the authority to whom the claim for refund/rebate is to be filed and is also the sanctioning authority.

6. Detection of illegally imported/export goods or cleared from factory/warehouse:

Appropriate penal action as per law is initiated where any fraudulent practices get detected during initial stage of scrutiny or at the time of examination or during an audit or preventive visit etc.

In case a prima facie case of duty evasion or smuggling is established the following sequence of activities are undertaken as per law:

- a) Seizure of goods, documents and things
- b) Search of suspect persons, premises, conveyance
- c) Inquiry / Investigation
- d) Arrest of involved persons
- e) Launching prosecution against the accused
- f) Preventive detention

7. Adjudication:

Adjudication proceedings are held when disputes arise in the matter of classification/valuation of goods or violations of any laid down provisions of law are observed. Departmental action against an assessee starts with a Show Cause Notice by the department. Normally thirty days time is given to reply to the show Cause Notice. Based on the reply and further submissions during personal hearing which the assessee can demand, the designated officer passes an order. This order is called an order-in-original or an adjudication order. Against this order, an appeal can be filed with the Commissioner (Appeals). The next channel of Appeal is the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). Appeal can be made to the High Court and Supreme Court, as the case may be, against the order of the Tribunal.

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In such cases in export/import, the goods cannot be allowed clearance without further investigations and completion of adjudication proceedings. In some cases provisional clearances can be given subject to suitable bond/security. Provisional clearance cannot be given where the goods are of prohibited nature or where release on provisional basis is not considered advisable.

8. Recovery of sums due to Government:

Whenever the payment of any amount becomes due to the government, the concerned office attempts to recover it through due notice followed by persuasion. Only in case these measures fail, other steps are taken to recover the dues. These include:

- i) Appropriation of funds such as refunds, duty drawback, rebate pending payment with government.
- ii) Detention of his imported/export/manufactured etc. goods
- iii) Attachment of moveable and immoveable property;
- iv) Certificate action.

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Field Formations

There are 23 zones of Central Excise, 11 zones of Customs & Customs (Preventive), and 16 Directorates spread across the country. Each zone is headed by a Chief Commissioner. Each Directorate is headed by a Director General/Commissioner. Each Chief Commissioner exercises overall supervision over Commissionerate / Customs House headed by a Commissioner. Each Director General exercises overall supervision over Regional Units headed by an Additional Director General.

Commissionerates of Central Excise and Service Tax

There are 94 Central Excise Commissionerates and 6 Service Tax Commissionerates spread across the country. Each Commissionerate has distinct geographical jurisdiction. These Commissionerates perform executive functions entrusted by the Board, predominantly concerning central excise and service tax duty. Some of these Commissionerates also deal with customs and anti-smuggling work in their respective jurisdictions. Each Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Superintendents, Inspectors/ Ministerial staff and Sepoys.

Commissionerates of Customs

There are 28 Commissionerates of Customs spread across the country. These perform executive functions entrusted by the Board, predominantly implementation of the provisions of the Customs duty and enforcement functions in their earmarked jurisdiction. Each Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Appraisers, Examiners/ Ministerial staff and Sepoys.

Commissionerates of Customs (Preventive)

There are 8 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. Marine and telecommunications wings are available with the Board to assist these Commissionerates in their anti-smuggling work and surveillance of sensitive coastline. Each Commissioner is assisted in hierarchical order by Additional/Joint Commissioners, Deputy/Assistant Commissioners, Preventive Officers/ Ministerial staff and Sepoys

Directorates

There are 16 Directorates spread all over the country. These Directorates perform supervision functions entrusted by the Board, predominantly monitoring Board's policy implementation.

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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 Commissioner. There are 67 Commissioners (Appeals) of Central Excise, Customs and Service Tax.

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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 | Date of sending acknowledgment | Date of disposal | Whether any decision is required | If decision required, name of dealing person / branch |
|--------|-------------------|---------|-----------------|--------------------------------|------------------|----------------------------------|---|
|--------|-------------------|---------|-----------------|--------------------------------|------------------|----------------------------------|---|

Sample for acknowledgement:

Formation
Dated:-

ACKNOWLEDGEMENT

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

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

| Sl. No. | Name of the party | Subject | Date of decision | If decision is not conveyed in 15 days, then, date of interim reply |
|---------|-------------------|---------|------------------|---|
|---------|-------------------|---------|------------------|---|

For SQM – 3.2.1.3: for disposal of a refund claim, following record format is prescribed:

| Sl no | Name And Address Of Party | F il e N o | 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: for remitting drawback, following record format is prescribed:

| Sl. No | Name of the CHA/Exporter | Date of filing of manifest or paper claim (a) | Date of sanction of drawback (b) | Working days taken to remit drawback (b – a) | Whether drawback remitted in 7 working days (Yes/ No) |
|--------|--------------------------|---|----------------------------------|---|---|
|--------|--------------------------|---|----------------------------------|---|---|

For SQM – 3.2.1.5: for clearing 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 in 24 hours (Yes/ No) |
|--------|--------------------------|--|------------------------------|--|--|
|--------|--------------------------|--|------------------------------|--|--|

For SQM – 3.2.1.6: for clearing 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 in 48 hours (Yes/ No) |
|--------|--------------------------|--|---------------------------------|--|---|
|--------|--------------------------|--|---------------------------------|--|---|

For SQM – 3.2.1.7: for completing Central Excise registration, following record format is prescribed:

| Sl. No | Name of the Applicant | Date of receipt | Date of issue of registration No. | Registration No. | Remarks |
|--------|-----------------------|-----------------|-----------------------------------|------------------|---------|
|--------|-----------------------|-----------------|-----------------------------------|------------------|---------|

For SQM – 3.2.1.8: for completing examination and clearance of export consignment, following record format is prescribed:

| Sl. No. | Name of the exporter / assessee | Date of receipt of request | Nature of export | Request for date of export | Export attended on | Name of the officer | Remarks |
|---------|---------------------------------|----------------------------|------------------|----------------------------|--------------------|---------------------|---------|
|---------|---------------------------------|----------------------------|------------------|----------------------------|--------------------|---------------------|---------|

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For SQM – 3.2.1.9: for 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 |
|---|-------------------------------|-------------------------|----------------------|
|---|-------------------------------|-------------------------|----------------------|

For SQM – 3.2.1.10: for release of seized documents, following record format is prescribed:

| Sl. No. | Name of the party | Date of seizure of the documents (along with list of seized documents) | Date of issuance of SCN or letter requesting the party to collect the non-relied upon documents | Date of actual document collection |
|---------|-------------------|--|---|------------------------------------|
|---------|-------------------|--|---|------------------------------------|

For SQM 3.2.11: 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 acknowledgment | 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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| SQM – 4.3 | INTERNAL AUDIT CHECK-LIST |
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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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| SQM – 4.3 | INTERNAL AUDIT CHECK-LIST |
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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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| SQM – 4.4 | SQM Reference to IS 15700 |
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| IS15700: 2005 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 |
| Cl 5.3, 5.4 & 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 |