	Central Board of Direct Taxes	Doc. No. CBDT/SQP/7.3/01
	Service Quality Manual	Revision No. – 00 Revision Date – 00

**PROCEDURE FOR GRIEVANCES REDRESSAL**  
**(CLAUSE 7.3)**

**A. For Buildings Where ASK is not functional**

**Grievance redressal mechanism :** The grievances of assesseees can arise due to a number of reasons - delay in transfer of files, harassment during a search, a survey or assessment proceedings, discourteous behavior of officials, at the time of hearings etc. Grievance redressal is a major aspect of the department's public relations exercise. The Department has created an elaborate grievance redressal machinery, to cater to this aspect. This machinery is created with the following objects:-

- i) Prompt redressal of every public grievance
- ii) Safeguarding the rights and dignity of a taxpayer in a democratic set-up
- ii) Enforcing higher standards of accountability on officers and staff of the department by taking disciplinary action against erring persons in selected cases
- iii) Gaining insight into the working of the system through the feedback received from the public with a view to effecting appropriate changes in the system
- iv) Acquiring better knowledge about officers and staff
- v) Using public grievance as an input for the functioning of the department's vigilance machinery

For this purpose, a hierarchy of Grievance Cells has been created in the Department, as under:-


- a) Central Grievance Cell under the Chairman, Central Board of Direct Taxes
- b) Regional Grievance Cells under the Chief Commissioners of/ Director Generals of Income-tax
- c) Grievance Cell under the out station Commissioners of Income-tax

**Central grievance cell :** This has the original function of attending to public grievances received directly by it. It also has supervisory function of overseeing the Regional and other Grievance Cells. The Regional Grievance Cell submits two-monthly reports to this Cell. Director (HQ), CBDT is generally responsible for the activities of the Central Grievance Cell.

**Regional grievance cell :** This has original jurisdiction of attending to the grievances relating to the jurisdictions of CITs, CITs(Central), DITs(Inv.) stationed at the headquarters of the respective CCITs/DGITs as also out-stationed CITs (Appeals). It supervises the functioning of the Grievance Cells functioning under out-stationed CITs/CITs (Central)/DIT (Inv.). It sends a consolidated two monthly report to the C.B.D.T., in respect of Grievances received by it and out-stationed Grievance Cell.

**Grievance cells under out station Commissioners /Director Generals of Income Tax** These are located at different places, wherein the headquarters of CIT/CIT(Central)/DIT(Inv.) are located away from the headquarters of the Chief Commissioner/Director General of Income Tax. These Grievance Cells attend to public grievances, relating to assesseees within the respective jurisdictions. They have to send a two-monthly report in the prescribed proforma, to the Regional Grievance Cell.

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**The Procedure prescribed for dealing with the grievance petition is as under**

Whenever a grievance petition is received by any office other than the Grievance Cell, the original petition has to be sent to the Grievance Cell concerned. The officer receiving the petition shall keep a copy of the same and immediately act on it. A compliance report has to be sent to the Grievance Cell through proper channel, on the basis of the action taken. The Grievance Cell in turn registers the grievance and allots a running number to it.

The Grievance Cells have to ensure that, all the grievances are redressed within a reasonable time by the field officers. Where it is not possible to help the assessee, he should be informed accordingly.

It is mandatory to send grievance petitions to the field officers, only through the respective CCITs/DGITs (Inv.). Similarly, reports are also received only through them. The object of this is to ensure that the supervisory officers know about the working of the officers and staff functioning under them.

Where the assessee sends petition simultaneously to different hierarchical officers, the out station Grievance Cell or the Regional Grievance Cell, on getting information that the grievance is already registered in the Regional Grievance Cell or the Central Grievance Cell, may de-register such a grievance and make appropriate corrections while reporting.

While sending a grievance petition to a Commissioner/Officer for redressal, the officer should be asked to report compliance, within a specified time. Each grievance must be pursued till it is closed, so that every petition received, is ultimately disposed of.

The Commissioner/Chief Commissioner should analyze the areas where grievances are common and take systematic measures to prevent recurrence of such grievances. Further, action has to be taken against delinquent officials, in really bad cases.

Adequate publicity has also to be given regarding the existence of the above Grievance Cells.

**Maintenance of registers and reports**

A grievance register has to be maintained by every Grievance Cell and every Assessing Officer, in the proforma indicated in Annexure-I.

Every grievance should be segregated into various categories, as indicated in Annexure-II.


A bi-monthly report should be sent by the out station Grievance Cell to the Regional Grievance Cell, (for proforma see Annexure-II).

The bi-monthly report should reach the Regional Grievance Cell by second week of February, April, June, August, October and December of every year, in respect of all proceedings of previous two months. For example, the reports for the months of December and January should reach the Regional Grievance Cell by the second week of February.

**B. For Buildings Where ASK is functional**

It is worthwhile to mention here that as stated earlier that the CBDT has planned to impart excellence in service delivery through setting up of ASK at various buildings of the Department which is a single window mechanism for the taxpayers to get their grievances resolved. ASK

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functions with the help of well designed software which registers the grievances of taxpayers allots unique number and transfers the same to the respective sections for resolution and keeps track. The software is robust enough to deal with the grievances of the taxpayers inasmuch as now there is no need to keep manual registers for tracking the status of the grievances. The software gives details of grievances received and their redressal. Once the data base of grievances is prepared, this would help in taking corrective and preventive measures. Hence there is no need to maintain any manual registers at ASK locations.

However, the CBDT is committed to meet all standards i.e.

- a) Identification of Complaint prone areas in a systematic manner and determine the time norms for their redress

The complaints received/redressed would be analysed to identify complaint prone areas for which feedback from Nodal officer at Unit level would be obtained.

- b) Providing information concerning complaints handling process in clear language and formats accessible to all. Such information shall include:

1. Where the how complaints can be made:  
For receiving complaints, jurisdiction chart is placed at ASK Centres to facilitate taxpayers to file their complaints at ASK

2. Minimum information to be provided by the complainant

No such proforma can be devised at this stage as there are multiple services for which complaints are expected to be received.

3. Time limit within which the complaint will be closed.  
Time limits within which the complaint will be closed is given in the citizens' charter

- c) Widely publicizing the information about complaint handling process

The complaint handling process is available on all the two departmental websites i.e. [incometaxindia.gov.in](http://incometaxindia.gov.in) and [incometaxindiapr.gov.in](http://incometaxindiapr.gov.in).


- d) Unique identification of the complaint and recording necessary information:

At ASK unique identification is given on the spot and relevant detailed are regarding through a specifically designed software.

- e) Scrutiny of the complaints and its categorization as critical, major or minor:

Keeping in view the importance of services included in the citizens' charter, all the complaints received are critical and due weightage is given to all the complaints. Hence it is not required to categorise the complaints.

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f) Acknowledgement of each complaint promptly giving the complaint number alongwith an indication of the redress time and the name, designation and telephone number of the employee to be contacted for all future correspondence.

The complaints are acknowledged at ASK and a Unique number is given. The disposal time of the complaint is given in citizens' charter. The name, designation and telephone number of the PGO is displayed at ASK for future correspondence.

g) Investigation of relevant circumstances and information relating to the complaint. The level of investigation shall be commensurate with the seriousness and severity of the complaint. If the complaint cannot be immediately resolved, it shall be dealt in a manner which would lead to its effective redress as soon as possible and the complainant shall be intimated.

Investigation would lie with PGO, who is an officer at JS level. If the complaint is not redressed within time frame, there is a provision in the software to send an interim reply.

h) Communication of the decision to the complainant regarding his complaint immediately after the decision is taken and getting his feedback. In case the decision is not in line with the remedy requested by the complainant, the justification for the decision taken along with alternative internal and external recourse available for appeal shall also be intimated after which the complaint shall be closed.

Most of the services included in the citizens' charter are in the form of implementation of Income-tax Act/Rules. The Act itself has a very detailed appellate procedure.

i) Nominating 'Ombudsman' who could be approached if normal service delivery mechanism does not respond.

Government of India has appointed Ombudsmen at various stations to look into the grievances of taxpayers if normal delivery system does not respond.

The Nodal Officers at Unit Level where ASK has been made functional are designated as Public Grievance Officers. They will send a copy of bi-monthly reports to the Nodal Officer at apex level.

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