



OFFICE OF THE INDIRECT TAX OMBUDSMAN: MUMBAI  
3<sup>rd</sup> Floor, Utpad Shulk Bhavan : Plot No. C-24: Sector-E:  
Bandra-Kurla Complex: Bandra (East): Mumbai-400051

F.No. Ombudsman/Mum/Gen/2015. 160  
Mumbai, the 30<sup>th</sup> November, 2015

To,  
Shri S.G. Bharadi  
Executive Director,  
CHEMEXCIL,  
4<sup>th</sup> Floor, 7, Jhashi Castle,  
Couperage Road, Fort,  
Mumbai- 400001.

Sub: Posting of Indirect Tax Ombudsman Mumbai-reg.

Sir,

I have recently assumed the charge of Indirect Tax Ombudsman at Mumbai in terms of Govt. of India, Ministry of Finance, Department of Revenue Office Order No. 232/2015, dated 01.09.2015, issued under F. No. A.12026/5/2015-Ad-I.

2. The jurisdiction of Indirect Tax Ombudsman extends over the states of Maharashtra & Goa. My office address and contact details are as under:-

**SHRI R. P. RAHEJA,**  
**INDIRECT TAX OMBUDSMAN,**  
**Office of the Indirect Tax Ombudsman**  
**3<sup>rd</sup> Floor, Utpad Shulk Bhavan: Plot No. C-24: Sector-E,**  
**Bandra Kurla Complex: Bandra (East), Mumbai- 400051**  
**Telephone No. 022- 26572822, Fax No. 022- 26572823**  
**Email Id:- ombudsman-mum@nic.in**

3. There is an urgent need to disseminate knowledge/information regarding the functioning of Indirect Tax Ombudsman. The details of the powers and duties of Ombudsman, procedure for redressal of grievances, settlement of complaints by

agreement and award by the Ombudsman, are given in the Indirect Tax Ombudsman Guidelines 2011, which are available at CBEC website [www.cbec.gov.in](http://www.cbec.gov.in).

4. Briefly, the functions of Ombudsman include receiving complaints from Tax Payers on various grounds like:-

- a) delay in issue of refunds of rebate
- b) delay in adjudication;
- c) delay in registration of tax payers;
- d) delay in giving effect to Appellate orders;
- e) non adherence to the principle of "First Come First Served" in sending refunds;
- f) non adherence to the rules prescribed for disbursement of drawback;
- g) non acknowledgement of letters or documents sent to the department;
- h) delay in release of seized books of account and assets;
- i) non adherence to prescribed working hours by Customs, Central Excise and Service Tax officials;
- j) unwarranted rude behavior of Customs, Central Excise and Service Tax officials with assesses; or
- k) any other matter relating to violation of the administrative instruction and circulars issued by the CBEC in relation to Customs, in relation to Customs, Central Excise and Service Tax administration.

5. In cases where such complaints/grievances are received, it shall be endeavor of the Ombudsman to promote settlement of the complaint by agreement between the complainant and the concerned Customs, Central Excise or Service Tax authority through conciliation or mediation. If the complaint is not settled by agreement within a period of one month from the date of receipt of the complaint or such further period as the Ombudsman may consider necessary, he may pass an award in the form of a speaking order after allowing the parties a reasonable opportunity to present their case.

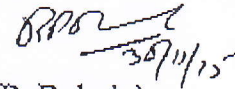
6. In addition to handling of complaints/grievances, the Ombudsman may also identify issues that increase the compliance burden or create problems for tax payers and may bring those issues to the attention of the CBEC and the Ministry of Finance.

7. I seek your active participation in disseminating knowledge/information relating to the functioning of the Ombudsman to all the members of your Association/Federation/Chamber/Organization etc.. With a view to clarify any doubt the members may have, I can also address your members at a mutually convenient date. I am

sure that with your pro-active approach, we should be able to build the institution of Indirect Tax Ombudsman, a robust platform for grievances redressal.

8. I would also request you to give me some feedback on the issues that increase the compliance burden or create problems for the tax payers.

Yours faithfully,



(R. P. Raheja)

Indirect Tax: Ombudsman,  
Mumbai