

*Concept  
of*

*Authority for Tax Payers Services  
and  
Grievances Redressal*

# *Background*

- Modern tax systems need to ensure ease of doing business by the tax payers.
- In the present system, tax payers come across many issues like ambiguity in the law, not getting proper interface with the authority and not knowing to whom to contact for their tax issues.
- We recommend setting up '**Authority for Tax Payers Services and Grievances Redressal**' (ATSGR) to address issues of the taxpayers and to improve effectiveness in tax administration and enhance compliance with the tax law.
- ATSGR is to be an independent body and to be established under the Haryana VAT Act, 2003. The Authority may be constituted –
  - either by an Executive Order under general rule making power, or
  - by enacting a specific provision in the Act in this regard.

# *Objectives and Philosophy of ATSGR*

## *Objectives*

- Create an environment to encourage voluntary compliance and reduction in litigation
- Evolve framework for effective and expeditious redressal of tax payers complaints
- Foster efficiency in tax administration
- Improved services to tax payers

## *Working Philosophy*

- *Haryana Sarkar Aapke Dwaar* – To create mechanism at each district level so that local issues are addressed at local levels and quickly
- *Haryana Sarkar's all endeavours would be "tax payer centric"* – ATSGR would consider all ways and means to identify tax payers problems on the ground and resolve them to cut down red tape.

# *Roles and Responsibilities of ATSGR*

- Provide effective mechanism and forum for settlement of complaints of the taxpayers
  - Easy accessibility
  - Transparent process
  - Speedy disposal of complaints
- Identify the litigated and contentious compliance issues and make efforts to minimize these .
- Taking into account continuously changing economic transactions and making improvements in the systems/ procedures, using the information regarding the nature of complaints
- Creating awareness about the composition and functioning of the authority.
- Any other role that may be assigned by the Government of Haryana.

## *Composition of ATSGR*

- ATSGR would have six members in its office and one ex-officio member
- Chairperson – Principle Secretary, Excise and Taxation, Govt. of Haryana
- Ex- officio member- Excise and Taxation Commissioner, Govt. of Haryana
- A Chartered Accountant/ Advocate in practice with at least 10 years experience in taxation
- Two members from Chamber(s) of Commerce in the state of Haryana- one representing Industry and other representing Trade
- One member from the society, that is, an NGO working with the objective of public policy reforms
- Of these six members, at least one shall be female

The ATSGR would be supported by a secretariat to facilitate its functioning

# *Methodology for Redressal of Grievances*

- A window shall be created at the website of Haryana VAT-Single Click to ATSGR portal .
- Complaint to be written in maximum 300 words - some of the examples are given in the next slide
- An acknowledgment to be sent to the complainant
- Timeline to be provided for complaints' resolution
- Secretariat of ATSGR will scrutinize the issues and send them to appropriate authority at State/District Level
- Complainant able to track the status of the complaint
- Closure of complaint after appropriate communication with the complainant
- Periodic MIS on number/ nature of issues - Redressed/ not Redressed - Both at State and District level
- Comments/ action points on the MIS reports to be analysed for further improvements

# *Nature of Complaints to be Redressed*

## *Examples*

- Delay in registration of VAT dealers
- Delay in adjudication
- Delay in service of adjudication/appeal orders
- Delay in refunds
- Delay in release of seized books , accounts and assets after completion of proceedings.
- Non – acknowledgment of letters sent to Dept.
- Rude behaviour of the officials with assesses
- Tax payer’s services not provided as per citizens charter
- Non adherence to the Haryana VAT rules, orders, notifications

*THANK YOU*