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From: S K Tyagi

To: vsrangan@hdfcindia.com ; [Roshan Gupta](#) ; [ramabhadran M](#)

Sent: Saturday, July 17, 2010 5:29 PM

Attach: Income-tax Ombudsman Guidelines, 2010.doc [324 ITR (St) 381]

Subject: Income-tax Ombudsman Guidelines, 2010.

Dear Sir,

Income-tax Ombudsman Guidelines, 2010, have been issued by the Income-Tax Department, which are effective from 1.5.2010.

The aforesaid guidelines have been issued for the redressal of public grievances against the Income-Tax Department. The grounds on which complaints may be filed before the Ombudsman, include the following grounds :

- (i) Delay in the issuance of refunds beyond time limits prescribed by law or in the relevant Instructions of the CBDT.
- (ii) Delay in disposal of rectification applications.
- (iii) Non-credit of tax paid, including TDS.

The proceedings before the Ombudsman shall be of summary nature. The Ombudsman shall not be bound by any legal rules of evidence and he may follow such procedure, as appears to him to be fair and proper.

The award given by the Ombudsman shall be binding on the Income-Tax Department and on the complainant, provided that an award shall not be binding on the Income-Tax Department, unless the complainant furnishes to it a letter of acceptance of the award in full and final settlement of his complaint, within a period of fifteen days from the date of receipt of a copy of the award by him.

The aforesaid guidelines are attached herewith, for your perusal and guidance. You may carefully go through the aforesaid guidelines and approach the Ombudsman, in case the Assessing Officer, etc., is not handling your tax-matters properly, particularly matters relating to delay in issuance of refunds, delay in giving effect to appellate orders and non-credit of TDS, etc.

The offices of Income-tax Ombudsman shall initially be located at New Delhi, **Mumbai**, Chennai, Kolkata, Bangalore, Hyderabad, Ahmedabad, **Pune**, Lucknow, Bhopal and Kochi.

In the light of the aforesaid guidelines, if you wish to approach the Ombudsman, then you may get in touch with me.

Kindly acknowledge the receipt of this e-mail.

With warm regards,

S.K.Tyagi

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