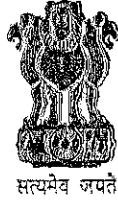


नजीब शाह  
अध्यक्ष  
Najib Shah  
Chairman



भारत सरकार  
GOVERNMENT OF INDIA  
वित्त मंत्रालय / राजस्व विभाग  
MINISTRY OF FINANCE/DEPARTMENT OF REVENUE  
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड  
CENTRAL BOARD OF EXCISE & CUSTOMS  
6<sup>th</sup> July, 2016

D.O.No 110/Chairman(CBEC)/2016

Dear Colleague,

As your are aware, the CBEC has for the second year running, conducted a tax payer's experience survey in association with FICCI and KPMG. While the findings of the survey are being examined, I thought I should share some preliminary concerns raised by the tax payers.

2. A constant refrain has been the need for attitudinal change by us at the cutting edge level in treating the tax payer. This cannot be over emphasized. Tax payers are our partners and need to be treated as such. The survey points out also on the need for focusing on tax evaders - it is nobody's case that this segment of tax payers who give everybody a bad name, should be treated softly.

3. Linked with this findings, is the suggestion that there should be constant upgradation of skills. Training is an extremely important element in this entire aspect. While NACEN and its regional units will be tasked to hold regular training sessions obviously each Commissionerate should also have in house training workshops. We have a lot of talent amongst our officers which should be made use of for imparting such trainings. This is particularly important, given that one of the findings of the survey was that the spate of reforms initiated by the CBEC through various instructions/circulars does not seem to have reached the field formations. I would suggest periodic interactions by the Commissioners and the Deputy/Assistant Commissioners at the divisional level, with all the staff to discuss the circulars/instructions issued by the Board in a particular period. This will ensure a clear understanding of the instructions/circulars and its effective implementation. As was brought out by a panelist in the recently held Rajaswa Gyan Sangam, 2016, we should strive to be knowledgeable, professional and helpful.

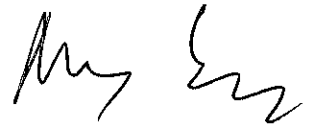
4. It is also incumbent on each one of us to ensure close supervision and monitoring. Timely disposal of adjudication, refund and queries of the trade is

essential in creating a conducive environment. I would also urge you to ensure regular interaction with the trade and the officers and have a feedback mechanism whereby suggestions for ease of doing business should be encouraged.

5. Having said all this, I must place on record the fact that the tax payer survey has revealed that 72% of the respondents have felt a perceptible change in policies of the Tax Department by way of becoming liberal and friendly to the tax payer. My heartiest congratulations to each one of you in this regard. We cannot, however, afford to sit on our laurels.

With best wishes,

Yours sincerely,



(Najib Shah)

**All Chief Commissioners/Directors General/Principal Commissioners.**