



Taxpayer`s Charter

[Refer Section 119A of Income Tax Act, 1961 inserted vide Finance Act, 2020]

As per Taxpayer`s Charter, the Income Tax Department is committed to-

1. **Treat Taxpayer As Honest:** The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.
2. **Provide Fair, Courteous, And Reasonable Treatment:** The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.
3. **Respect Privacy Of Taxpayer:** The Department will follow due process of law and be no more intrusive than necessary in any inquiry, examination, or enforcement action.
4. **Provide Timely Decisions:** The Department shall take decision in every income-tax proceeding within the time prescribed under law.
5. **Collect The Correct Amount Of Tax:** The Department shall collect only the amount due as per the law.
6. **Maintain Confidentiality:** The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.
7. **Hold Its Authorities Accountable:** The Department shall hold its authorities accountable for their actions.
8. **Enable Representative Of Choice:** The Department shall allow every taxpayer to choose an authorized representative of his choice.
9. **Provide Mechanism To Lodge Complaint:** The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.
10. **Provide A Fair & Just System:** The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner.
11. **Publish Service Standards And Report Periodically:** The Department shall publish standards for service delivery in a periodic manner.
12. **Reduce Cost Of Compliance:** The Department shall duly take into account the cost of compliance when administering tax legislation.
13. **Provide Mechanism For Appeal And Review:** The Department shall provide fair and impartial appeal and review mechanism.
14. **Provide Complete And Accurate Information:** The Department shall provide accurate information for fulfilling compliance obligations under the law.



As per Taxpayer` Charter, the Income Tax Department expects taxpayers to-

1. **Be honest and compliant:** Taxpayer is expected to honestly disclose full information and fulfill his compliance obligations.
2. **Be informed:** Taxpayer is expected to be aware of his compliance obligations under tax law and seek help of department if needed.
3. **Keep accurate records:** Taxpayer is expected to keep accurate records required as per law.
4. **Know what the representative does on his behalf:** Taxpayer is expected to know what information and submissions are made by his authorised representative.
5. **Respond in time:** Taxpayer is expected to make submissions as per tax law in timely manner
6. **Pay in time:** Taxpayer is expected to pay amount due as per law in a timely manner.
