# Taxpayers’ Charter

**The Income Tax Department**

is committed to

1. **provide fair, courteous, and reasonable treatment**
   
   The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.

2. **treat taxpayer as honest**
   
   The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.

3. **provide mechanism for appeal and review**
   
   The Department shall provide fair and impartial appeal and review mechanism.

4. **provide complete and accurate information**
   
   The Department shall provide accurate information for fulfilling compliance obligations under the law.

5. **provide timely decisions**
   
   The Department shall take decision in every income-tax proceeding within the time prescribed under law.

6. **collect the correct amount of tax**
   
   The Department shall collect only the amount due as per the law.

7. **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.

8. **maintain confidentiality**
   
   The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.

9. **hold its authorities accountable**
   
   The Department shall hold its authorities accountable for their actions.

10. **enable representative of choice**
    
    The Department shall allow every taxpayer to choose an authorized representative of his choice.

11. **provide mechanism to lodge complaint**
    
    The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.

12. **provide a fair & just system**
    
    The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner.

13. **publish service standards and report periodically**
    
    The Department shall publish standards for service delivery in a periodic manner.

14. **reduce cost of compliance**
    
    The Department shall duly take into account the cost of compliance when administering tax legislation.

and expects taxpayers to

1. **be honest and compliant**
   
   Taxpayer is expected to honestly disclose full information and fulfil 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.

---

*Taxpayers can approach the Taxpayers’ Charter Cell under Principal Chief Commissioner of Income tax in each Zone for compliance to this charter. For more Information, visit [http://incometaxindia.gov.in](http://incometaxindia.gov.in)*