F. No. Dir(Hqrs)/Ch(DT)/07(112)/2022
Government of India
Ministry of Finance
Department of Revenue
[Central Board of Direct Taxes]

North Block, New Delhi, Date: 22.09.2023

OFFICE MEMORANDUM

Sub: Grievance Redressal & Assessment Index (GRAI) - reg.

I am directed to intimate that the Department of Administrative Reforms & Public Grievances (DARPG) uses four dimensions namely Efficiency, Feedback, Domain and Organizational Commitment alongwith associated 14 indicators to assess the score of Ministries/ Departments in Grievance redressal mechanism leading to resolution of the grievances. A synopsis of dimensions and corresponding indicators of GRAI with their weightages is attached at Annexure 1.

- 2. To better the overall rank of the Department on Grievance Redressal & Assessment Index (GRAI) the following measures are to be adopted:
 - i) All officers having account on PG Portal of CPGRAMS must login to the portal daily.
 - ii) Less complicated grievances such as giving TDS credit may be taken on priority and resolved immediately as number of days taken for disposal has high weightage in GRAI Index.
 - iii) Officers responsible for grievance redressal may take note not to close grievances on summary basis and to give adequate consideration to the submissions of the taxpayers.
 - iv) All Officers responsible for grievance redressal shall endeavor to resolve the grievances within 15 days of receipt. By 15th day, if the officer feels that due to some complexity the grievance cannot be resolved within stipulated time of 30 days then such complexity should be brought to the notice of the supervising officer. All grievances pending for more than 30 days shall be monitored by officer of the rank of JCIT/Addl.CIT. Grievances pending for more than 60 days shall be monitored by officer of the rank of Pr.CIT/CIT. Grievances pending for more than 120 days shall be monitored by officer of the rank of CCIT (or Pr.CCIT). Grievances pending for more than 6 months shall be monitored by officer of the rank of Pr. CCIT.
 - v) Pr.CCsIT are requested to take a monthly review of CPGRAMS grievances under 'Corruption' Category filed in their jurisdiction and ensure that timely action/inquiry is taken up on such grievances.
 - vi) All HsoD and Pr. CIT/ CIT rank Officers may be directed to take a monthly review of CPGRAMS appeals filed under their jurisdiction where Jurisdictional Assessing Officers' (JAOs')/ Grievance Redressal Officers'

(GROs') comments have been sought by Sub- Appellate Authority (SAA) and ensure that the same are furnished immediately.

vii) All Sub- Appellate Authorities (SAAs) to check the PG portal daily and take final decision on CPGRAMS appeals within a period of 30 days from the

receipt of the appeal.

viii) The Directorate of Admin&TPS may analyse the nature of grievances received and accordingly review the categories of grievances as made available to grievance holders while registering grievance on PG portal. More categories may be added on the portal so that most of the grievances are covered under these categories and lesser no. of grievances are marked

under 'Others' category.

- ix) Prime Minster Office has already mandated senior officers to take feedback from grievance holders whose grievances have been resolved to ensure if they are sufficiently satisfied with the resolution. CBDT vide OM dated 12th January, 2017 has directed that Pr.CCsIT/Pr.DGsIT should personally examine 10 grievances every week and similarly Pr.CsIT/CsIT should examine 20/30 grievances every week. Further, the Department of Administrative Reforms and Public Grievances is taking feedback from grievance holders through BSNL call centres. These feedbacks are recorded and will be soon made available to supervising officers through an online portal. Officers whose grievance holders show lower level of satisfaction in feedbacks may be advised by supervising officers to take into cognizance the needs and requirement of the taxpayer for effective resolution of grievance. Taking proper feedback is necessary to ensure that lesser no. of appeals are filed against grievance resolution.
- x) CIT(Admin&TPS) may take steps to increase awareness among taxpayers with respect to registering grievances through CPGRAMS and e-Nivaran portal.
- 3. In view of the above, I am directed to request you to disseminate this O.M to all officers in the respective charges for compliance.

This issues with the approval of Chairman, CBDT.

(Vikas Jakhar) DCIT (OSD) HQ, CBDT

O/o- CIT (C&S), CBDT

To:

All Pr.CCsIT

All Pr.DGsIT

All DGsIT/ CCsIT