

CITIZENS' CHARTER

STATE TAXES DEPARTMENT

Government of Jammu & Kashmir

PREAMBLE

The objective of this Charter is to provide information regarding the services rendered by the State Taxes Department, and the mechanism of providing such services to the tax payers, and to the citizens at large.

STATE TAXES DEPARTMENT

- Is a part of Finance Department of the Government of Jammu & Kashmir
- Is an important revenue earning department of Government of Jammu & Kashmir.
- Head office is at :
 - i) Excise and Taxation Complex, Rail Head Panama Chowk, Jammu
 - ii) Excise and Taxation Complex, Solina, Rambagh, Srinagar, Kashmir

ORGANIZATIONAL STRUCTURE AND HIERARCHY -

A: ADMINISTRATION & ENFORCEMENT

- 1) Commissioner of State Taxes - Head of the Department/Commissioner Stamps, J&K
- 2) Additional Commissioner State Taxes(Tax planning, Policy and Advance Ruling, J&K
- 3) Additional Commissioner State Taxes(Administration & Enforcement) Jammu
- 4) Additional Commissioner State Taxes(Administration & Enforcement) Kashmir
- 5) Deputy Commissioners of State Taxes
- 6) Deputy Commissioner Stamps Jammu/Kashmir
- 7) Assistant. Commissioners of State Taxes.
- 8) State Tax Officer
- 9) State Tax Inspector, Sub-Inspectors, Guards, clerk and other staff.
- 10) Class - IV staff.

B: INFORMATION TECHNOLOGY(I.T)

1. Programmer
2. EDP Supervisor
3. Asstt. EDP Supervisor

IMPORTANT ACTS ADMINISTERED -

Following Acts are presently being administered by the Department.

1. The Jammu and Kashmir Goods and Services Tax (JKGST) Act, 2017.
2. The Central Goods and Services Tax (CGST) Act, 2017.(Cross empowerment between State and Centre)
3. The Integrated Goods and Services Tax (IGST) Act, 2017. .(Cross empowerment between State and Centre)
4. The Jammu And Kashmir Motor Spirit and Diesel Oil (Taxation of sales) Act, 1948
5. Stamp Act, 1977 (1920 A. D.)
6. Central Sales Tax Act, 1956(Dealing in Non GST goods and legacy issues prior to implementation of GST Act)
7. The Jammu and Kashmir General Sales Tax Act, 1962(dealing in legacy issues prior to implementation of GST Act)
8. GST (Compensation to States) Act,2017.

Repealed Acts -

1. Entry Tax on Goods Act, 2000
2. The Jammu and Kashmir Value Added Tax Act, 2005

The Department has offices at all the District headquarters in the State in order to cater to the needs of the tax payers of the respective areas.

WEBSITE-

www.jkcomtax.gov.in

GREIVENCE REDRESSAL

To assist tax payers and other stake holders in Goods and Services Tax, the Department has created helpdesks detailed as under:-

- i) Excise & Taxation Complex, Rail Head Jammu (4th Floor)
Helpline number: 7051889993
- ii) Excise & Taxation Complex, Solina, Rambagh Srinagar (Room No 216)
Helpline number: 0194-2310595

AIM –

- i) Collection of Revenue by efficient and effective administration of applicable statutes.
- ii) Efficient, transparent, responsive, proactive and accountable administration.

COMMITMENTS -

- Provide information with promptness and courtesy.
- Empowerment of taxpayers by creating awareness and updating their knowledge through dissemination of information about their statutory rights, obligations, procedures, changes/amendments in the law.
- Conduct regular meetings at divisional and district level to interact with taxpayers in order to redress their grievances and obtain feedback so as to undertake corrective measures in tax administration.
- Review of Laws, Rules and Regulations and procedures for smooth applications/implementation of various Acts and better tax compliance.

RESPONSIBILITIES –

- Extending all the required services prescribed under the Act.
- Regular updating of the department's web site and promoting awareness and use of the same.
- Prompt/time bound response to tax payers'/citizens' grievances.
- Periodic publicity of due dates for filing of returns, payment of tax and changes in the law, rules and procedures.