

Self-Made Assignment - HTML

Attributes in HTML

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The Central Board of Indirect Taxes and Customs (CBIC) has recently implemented several initiatives aimed at improving the taxpayer experience and **enhancing transparency**. These changes reflect the government's commitment to streamlining business processes and making tax compliance easier for citizens. Updated Citizen's Charter *The CBIC has introduced an updated Citizen's Charter, which outlines clearer timelines and service standards for critical taxpayer services.* It encompasses areas such as Drawbacks and the Import and Export of Air Cargo. The initiative aims to increase transparency and accountability in taxpayer services. **'Ease of Doing Business'** Tab A new feature called the **'Ease of Doing Business' tab has been launched.** The idea originated from discussions held at **Chintan Shivir 2023**. In India municipal corporations or urban local bodies (ULB's) levy two types of taxes viz. Property tax and **Professional tax.** s **Property tax is an annual amount paid by a land owner to the municipal corporation of** his/her area.

*The municipal corporation assesses and imposes the property tax annually or semi annually. The amount is generally based on construction, area, property size etc. It also comprises lighting tax, water tax and drainage tax. The collection and appropriation of municipal tax is not uniform all over India. Different states and cities have different rates of taxes and performance level. Such as in collection of property taxes, Bangalore is taken as benchmark .The following factors are responsible for better performance in Bangalore*India food delivery **Are state assemblies competent to scrap taxes?** The 74th constitutional amendment act of 1992 empowers the state legislature to authorize the ULBs to levy, collect and appropriate taxes, duties, tolls and fees and also it can unauthorized to do so. This means state legislature can also scrap such taxes. Further, there is no need to seek ~~parliament approval~~ (as in case of Delhi) to revise or scrap such taxes.

