

COMMISSIONERATE OF CT & GST, ODISHA
FINANCE DEPARTMENT; GOVERNMENT OF ODISHA

No. 7451 /CT&GST, Dated 02.05.23
CCT- IT- MISC - 0001 - 2022

To,

All Territorial Range Heads/
All Appellate Authorities/
All Enforcement Range Heads/
All Circle Heads/
All Assessment Unit Heads/
All Enforcement Unit Heads.

Sub: Facility of generation of Document Reference Number (RFN) and use of the same in all offline communications with the Taxpayers and other concerned persons relating to Goods and Services Tax – regarding.

Madam/ Sir,

In inviting a reference, I am to say that Hon'ble Supreme Court of India in their order in the **W. P. (C) No. No. 320 of 2022** (in case of *Pradeep Goyal vrs. Union of India and Others*) have directed to implement a system of electronic generation of a DIN (Document Identification Number) for all communications sent by State Tax Officers to taxpayers and other concerned persons so as to bring in transparency and accountability in the indirect tax administration.

2. As per the above directions, a new facility for generation of a document **Reference Number (RFN)** has been developed by GSTN in the GST Back office for the tax officers and in the GST Common Portal for verification of such RFNs by the taxpayers. The facility is now available both in GST Back office and the GST Common Portal. The RFNs generated can also be verified by the taxpayers and other concerned persons in the GST Common Portal with login and without login as well.

3. The documents, notices, orders, intimations etc. generated by the Tax Officers in the GST Back Office (i.e. system generated) using their Digital Signature Certificates or otherwise are generated with a unique reference number or ARN, which is also printed and communicated on such documents. The same can also be seen by the taxpayer in the GST Common Portal in their dashboards. In those types of communications, the RFNs need not be generated again.

4. In all other types of communications between the Tax Officer(s) and the taxpayers and other concerned persons relating to administration of GST, the RFN must be generated and mentioned on the document(s). An advisory for generation of such RFN by the Tax Officers in GST Back Office application and search and verification of the same by the taxpayers in GST Common Portal is enclosed for kind reference.

5. It is hereby instructed to all concerned that all offline communications with taxpayers and other concerned persons relating to administration of GST, (i.e. communications which are not generated in the GST Back Office (BO) and communicated to the taxpayers/ concerned persons through GST Common Portal) must be superscribed with the RFN generated from the GST Back Office in the process enumerated in the advisory enclosed.

This will come into effect from the day following the day of issue of this letter.

Yours faithfully,


Commissioner of CT & GST
Odisha

Enclosure:
Advisory for Generation of RFN


Memo No. 7452 /CT&GST, Dated 02.05.23

Copy along with copy of the advisory is forwarded to Special Commissioner-cum-SR-I/ Special Commissioner-cum-SR-II/ Additional Commissioner (Law)/ Additional Commissioner (Appeal & Revision), Commissionerate of CT & GST, Odisha, for kind information and necessary action.


Additional Commissioner
of CT & GST (IT)

Memo No. 7453 /CT&GST, Dated 02.05.23

Copy along with copy of the advisory is forwarded to Joint Secretary to Government, Finance Department (CT Branch) for kind information and necessary action. This is in reference to this office letter No. CCT-IT-IT-0011-2021-12867/CT&GST dated 30-09-2022.


Additional Commissioner
of CT & GST (IT)

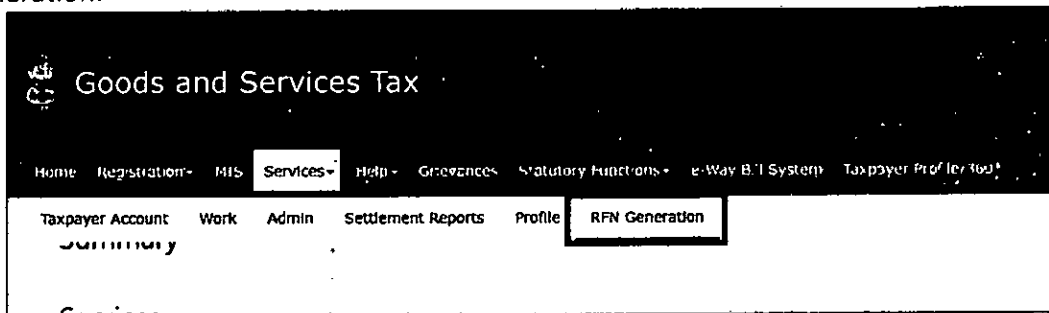
ADVISORY ON REFERENCE NUMBER (RFN) FOR COMMUNICATION WITH TAXPAYERS

The GST portal generates various documents, such as notices/ orders, etc which are communicated to the taxpayer. Most such documents have a system-generated unique identifier DIN (Document Identification Number)/ RFN (Reference Number). These documents, by virtue of being generated by the System, are already traceable in the portal, mostly on the taxpayer's dashboard.

2. In addition, in compliance of the directions of the Hon'ble Supreme Court, a facility for document Reference Number (RFN) generation by State tax officer and verification by taxpayer has been provided. Under this feature, the tax officer can generate a RFN for any communication, which is not generated by the System and is to be sent to the taxpayer, and the said document can be validated by the taxpayer (both pre-login and post-login) using this RFN.

GST BACK OFFICE:

3. To generate RFN, on the BO portal, the tax officer has to navigate to Services > RFN Generation.



4. The RFN Generation page is displayed. RFN can be generated by entering appropriate details in the fields and clicking on Generate RFN button. This RFN can be mentioned in the communication to the taxpayer.

The screenshot shows the 'RFN Generation' form in the GST Back Office. The form is titled 'Summary > RFN Generation > Dashboard' and includes a search bar for RFN. The form fields are as follows:

Indicates mandatory fields *		
Name of the Recipient *	GSTIN/AJIN/Temp ID	Legal Name
Enter Name of the Taxpayer	Enter GSTIN /AJIN/Temp ID of the Taxpayer	Auto-Populated
Trade Name	Date of RFN Generation	File Number *
Auto-Populated	06/04/2023	Enter File Number
Module *	Type of Communication *	Date of Issuing the Document *
Select the Module Type	Select Type of Communication	Enter Date of Issuing the Document
Subject of the Communication *	Brief Description of the Communication *	Reason for Delayed RFN Generation
Enter Subject of the Communication	Enter Brief Description of the Communication	
Name of the Officer Issuing the Document	Name of the Officer Issuing the Document	Designation of the Officer Generating the Document
SGST (Odisha)	Dipankar Sahu	Additional Commissioner of State Tax

At the bottom of the form, there is a 'Reset' button on the left and a 'Generate RFN' button on the right.

5. Similarly, Search RFN feature on the same page can be used to search previously generated RFNs by the said officer.

The screenshot shows the 'Search RFN' interface. At the top, there is a breadcrumb trail: 'Summary > RFN Generation > Dashboard'. A language selector for 'English' is in the top right. Below the breadcrumb, there is a 'RFN Generation' section with a 'Search RFN' button. The main area is titled 'List of Manual RFNs' and includes a note 'Indicates mandatory fields *'. There are three input fields: 'GSTIN/UIN/Temp ID' with the instruction 'Enter GSTIN /UIN/Temp ID of the Taxpayer', 'From Date of RFN Generation *' with the format 'DD/MM/YYYY', and 'To Date of RFN Generation *' with the format 'DD/MM/YYYY'. A 'Reset' button is on the left and a 'Search' button is on the right.

GST COMMON PORTAL:

6. The taxpayers have also been provided the facility to verify in the **GST Common Portal**, this RFN so generated, both pre- and post-login, by navigating to **Services > User Services > Verify RFN** option.

The screenshot shows the 'Verify RFN' page in the 'Goods and Services Tax' portal. The top navigation bar includes 'Home', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Services' menu is expanded to show 'Dashboard', 'Services', 'User Services', and 'Verify RFN'. The main content area has a heading 'Enter Reference Number of the Document (RFN)*' and a text input field labeled 'Enter Reference Number'. A 'SUBMIT' button is located at the bottom right.

7. The above feature has been deployed and available for use by Model-2 state tax officers. The officers under your jurisdiction may be requested to utilize this new feature. This facility is for offline correspondence issued by Model-2 State GST authorities. For documents issued by Central GST officers, the taxpayers may continue to use the already existing CBIC DIN facility.

8. It is requested that the above RFN may henceforth be used for all offline communications between the tax officers and taxpayers (specifically where the communication is not being done through the GST common portal).
