

Circular No. 249/06/2025-GST

F. No. GST/INV/DIN-Utility/2022-23
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

New Delhi, Dated - 09-06-2025.

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.

Attention is invited to Board's Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019, which were issued for implementation of decision regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and other concerned persons by any office of CBIC. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons.

2. It has been brought to the notice of the Board that the documents and summary generated through the common portal of GST always bear a Reference No. (RFN), which is verifiable through the portal (a t <https://services.gst.gov.in/services/verifyRfn>). On verification, the portal provides details of the document such as Date of RFN generation, Date of issuing the Document, Module, Type of Communication and Name of the Office issuing the Document.

3. Reference, in this regard, is also invited to Section 169(1)(d) of the CGST Act, 2017, which provides that any decision, order, summons, notice or other communication shall be served by making it available on the common portal. Further vide Instruction No. 4/2023-GST dated 23.11.2023, CBIC emphasised on strict compliance of rule 142 of CGST Rules and directed to ensure that summary of Show Cause Notices in Form GST DRC-01 and summary of the Order-in-Original in Form GST DRC-07 should be served electronically on common portal / uploaded electronically on the common portal.

4. In light of the above, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessary.

5. It is therefore clarified that for communications via common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

6. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019 issued by the Board, stands modified.

(डॉ. अभिषेक चन्द्र गुप्ता)
आयुक्त,
जी एस टी- अन्वेषण, सी.बी.आई.सी.
ई मेल आई डी: gstinv-cbic@gov.in

To,

All Pr. Chief Commissioners/Chief Commissioners, CGST Zones/ CGST & Customs Zones,

All Principal Directors General/Directors General under CBIC.

DDM for incorporating appropriate information/link for taxpayers for verification of documents containing RFN, at DIN verification portal.

The webmaster, CBIC for uploading on official website.