Generation and Quoting of Document Identification Number (DIN)

Key Change

The Board via Circular No. 122/41/2019– GST dated 5th November 2019 and 128/47/2019- GST dated 23rd December 2019, implemented the decision regarding generation and quoting **of Document Identification Number (DIN)**, initially on specified documents and subsequently expanded to all comunications (including e-mails) sent to taxpayers and other concerned persons by **any office of CBIC**.

Prior Legal Provisions

- **Section 169(1)(d)** of the CGST Act, 2017, provides that any decision, summons, notice or other communication shall be served by making it available on the common portal.
- **Rule 142** of CGST Rules provides that summary of Show Cause Notice (SCN) in Form GST DRC-01 and summary of Order in Original in Form GST DRC-07 should be served electronically on the common portal.

GST Portal

- Documents and summaries generated through the GST common portal always bear a verifiable **Reference Number (RFN)**. On verification, the portal provides details of the document such as Date of issuing, Module, Type of communication, Name of Office issuing the document and Date of RFN generation.
- Quoting DIN on communications through common portal, which already bear RFN, result in two different electronically generated verifiable numbers, therefore it is clarified that for communications having verifiable RFN, quoting of DIN is not required and such communication bearing RFN is to be treated as a valid communication.

View

The Board's view behind the above quoted circular is to leverage technology for greater accountability and transparency in communications with taxpayers and other concerned persons.