

TAX INFO

Dated: 24.08.2020

Latest update on GST Law: Information regarding **Document Identification Number** based on the **Circular No. 122/2019 dated 05.11.2019 and Circular No. 128/2019 dated 23.12.2019**

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Document Identification Number under GST

CBIC has implemented a system for electronic generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. DIN shall be **generated and quoted on all communications (including e-mails) sent to taxpayers and other concerned persons** by any office of the CBIC across the country.

The structure of DIN is “**CBIC-YYYY MM ZCDR NNNN**” wherein;

- YYYY denotes the year of the generation of DIN
- MM denotes the month of the generation of DIN
- ZCDR denotes Zone Commissionerate Division Range Code
- NNNN denotes alphanumeric randomly generated code

DIN is a mandatory requirement, in exceptional circumstances, communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reason in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:

- i. When there are technical difficulties in generating the electronic DIN, or
- ii. When communication regarding investigation/enquiry, verification etc. is required to issue at short notice or in urgent situations and the authorized officer is outside in the discharge of his official duties.

Also the Board clarifies that **any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned as above, shall be treated as invalid and shall be deemed to have never been issued.**

Any communication issued without an electronically generated DIN in the exigencies shall be regularised within 15 working days of its issuance, by:

1. Obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN;
2. mandatorily electronically generating DIN after post facto approval; and
3. printing the electronically generated pro-forma bearing the DIN and filing it in the concerned file.

The genuineness of the communication can be ascertained by the recipient by entering the CBIC-DIN for that communication in a window **VERIFY CBIC-DIN** on CBIC’s website www.cbic.gov.in. It is reiterated that any specified document that is issued without electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued.

Suresh Aggarwal, Advocate

Compliance & Litigation under GST

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427

Email: sureshagg@gmail.com

Website: <http://www.sureshtaxation.com>