

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002
(POLICY BRANCH)**

No. F.6 (4)/GST/Policy/2022/ 1122-28

Dated: 29 / 11 / 2023

CIRCULAR

(Ref. Circular No. 128/47/2019-GST and 122/41/2019-GST)

Subject: Generation and quoting of Document Identification Number (DIN)/Reference Number (RFN) on any communication issued by the officers of the Delhi Goods and Services Tax Department to tax payers and other persons concerned – Reg.

1. In line with the objectives of transparency and accountability in tax administration through widespread use of information technology, the Trade and Taxes Department, GNCTD has been implementing a system for electronic (digital) generation of a Document Identification Number (DIN) / Reference Number (RFN) for all communications sent by its offices to taxpayers and other concerned persons. To start with, the DIN/ RFN would be used for search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry. Generation of DIN/ RFN is meant for digitalizing the offline communications sent from the department to taxpayers/other concerned persons. It would provide the recipients of such communication a digital facility to ascertain their genuineness. The DIN/RFN details shall be attached to all the communications sent from the offices.
2. In exercise of powers conferred under section 168 of the Delhi Goods and Services Tax Act, 2017, the Principal Commissioner (State Tax) directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer or by any persons employed in the implementation of the Act without a computer generated Document Identification Number (DIN)/ Reference Number (RFN) being duly quoted prominently in the body of such communication. The facility to generate DIN/RFN is provided in the officer login page of the GST BO portal.
3. Even though DIN/RFN is a mandatory requirement, in exceptional circumstances communications may be issued without an auto generated DIN/RFN. However, this option has to be exercised only after recording the reasons in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN/RFN.
4. The exigent situations in which a communication may be issued without the electronically generated DIN/RFN are as follows:-
 - (i) When there are technical difficulties in generating the electronic DIN/RFN, or

(ii) When communication regarding investigation/enquiry, verification etc. is required to be issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.

5. Further, with regard to notices orders and communications statutorily issued through the GST backend system by the SGST officers and which is intended to be communicated to the Taxpayer through the GSTN Portal, generation of DIN/RFN is exempted. But, this exemption shall not be available to any such communication issued manually, under any circumstances.
6. Any specified communication which does not bear the electronically generated DIN/RFN is not covered by the exceptions mentioned in paras 3& 4 above, shall be treated as invalid and shall be deemed to have never been issued.
7. Any communication issued without an electronically generated DIN/RFN in the agencies mentioned in para 4 above shall be regularized within 15 working days of its issuance, by:
 - (i) Obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN/RFN;
 - (ii) Mandatorily electronically generating the DIN/RFN after post facto approval; and
 - (iii) Printing the electronically generated pro-forma bearing the DIN/RFN and filing it in the concerned file.
8. The electronic generation of DIN/RFN and its use in official communication to taxpayers and other concerned persons is a transformative initiative. It is reiterated that any specified document issued without the electronically generated DIN/RFN shall be treated as invalid and shall be deemed to be void. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions. The genuineness of the communication can be ascertained by recipient by entering the DIN/RFN for that communication on GST Portal.
9. Further, for VAT related documents, the functionality for generation of RFN is also available on DVAT Portal. The genuineness of the communication can be ascertained by the recipient on the website <https://dvat.gov.in/website/home.html> (view RFN).

(A. ANBARASU)

PR. COMMISSIONER (STATE TAX)

No. F.6(4)/GST/Policy/2023/1122-28

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Copy to:-

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Special Commissioner.(PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.
3. SSA, EDP Branch for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02
5. All Assistant Commissioner/AVATOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
7. Guard File.

(RITA KAUSHIK)
Assistant Commissioner (Policy)