

F. No. GST/INV/DIN-Utility/2022-23 Subject: Communication to taxpayers through eOffice - requirement of Document Identification Number (DIN) - reg. Attention is invited to Board's Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019- GST dated 23rd December 2019 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 concerned persons. 2. Attention is also invited to subsequent Board's Circular No. 249/06/2025-GST dt. 09th June 2025 clarifying that for communications via GST 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.....