

Sub. Generation and quoting of Document Reference Number (RFN) on communication/ document pertaining to search and inspection issued by the officers of the State Goods and Services Tax Department-reg. Ref. Directions of Hon'ble Supreme Court in case of Pradeep Goyal vs. Union of India (W.P. (Civil) 320 of 2022), dated 18/07/2022. In view of the Governments objectives of transparency and accountability in tax administration through use of information technology, the facility for electronic generation of Document Reference Number (RFN) has been developed by GSTN. Under this facility, the tax officer has to generate a RFN for communication/ document to be sent to taxpayer or other concerned persons. It also enables taxpayer or that concerned person to verify the authenticity of that document. In this behalf it may be noted that tax officers have been directed that communications to be made/ documents to be