

Circular No. 252/09/2025 -GST

F. No. GST/INV/DIN-Utility/2022-23
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

New Delhi, Dated – 23rd September 2025.

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.

3. On similar lines, it has been brought to the notice of the Board that communications issued through eOffice of CBIC bear an automatically generated unique 'Issue number'. However, no online utility was available to verify the authenticity of such communications through Issue number, hence DIN was required to be generated and quoted on such communications. Now an online utility has been developed and made functional (URL <https://verifydocument.cbic.gov.in>), where the taxpayers and other concerned persons can verify online the electronically generated unique "Issue number" borne on communications dispatched using public option in eOffice application by CBIC officers. Upon verification, this utility confirms the Issue number, and other details and provides information to authenticate the document, like, -

- i. File number,
- ii. Date of issuing the document,
- iii. Type of communication,
- iv. Name of Office issuing the document,
- v. Recipient name (masked),
- vi. Recipient address (masked),
- vii. Recipient email (masked).

4. The name of the office issuing the document is captured from the data available within eOffice, while the document type, recipient name, recipient address, recipient email

are entered in the metadata by the officers creating the document. Officers responsible for issuing communications via CBIC's eOffice must mandatorily fill and ensure correctness of this information in the metadata while creating the draft before its approval.

5. In light of the above, quoting separate DIN on such communications dispatched using public option in eOffice application, which already bear issue number, will result into two different electronically generated verifiable unique numbers namely Issue No. & DIN on the same communication, which renders quoting of separate DIN on such communication unnecessary. It is therefore decided that **for communications dispatched using public option in CBIC's eOffice application**, the verifiable eOffice 'Issue number' shall be deemed to be the Document Identification Number and such communication shall be treated as a valid communication.

6. The Document Identification Number generated through DIN utility shall continue to be mandatorily quoted on all other communications which have either not been dispatched using public option in CBIC's eOffice application or which do not bear the verifiable Reference Number (RFN) generated on GST common portal.

7. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019, Circular No. 128/47/2019-GST dated 23rd December 2019 and Circular No. 249/06/2025-GST dated 09th June 2025 issued by the Board, stands modified.

भवदीय,

(डॉ. अभिषेक चन्द्र गुप्ता)
आयुक्त, (आरआई & आई)
सी.बी.आई.सी., राजस्व विभाग
ई मेल आई डी: gstinvcbic@gov.in

To,

1. All Pr. Chief Commissioners/Chief Commissioners, CGST Zones/ CGST & Customs Zones.
2. All Principal Directors General/Directors General under CBIC.
3. DG-Systems for incorporating appropriate information/link for taxpayers for verification of documents containing eOffice 'Issue No.' along with verification links for communications bearing DIN or RFN generated through GST Common portal.
4. The webmaster, CBIC for uploading on official website.