



भारतसरकार/ Government of India
वित्तमंत्रालय/ Ministry of Finance
राजस्वविभाग/ Department of Revenue
केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूर अंचल,
केन्द्रीय राजस्व भवन, क्वीन्स रोड, बेंगलूर-560001

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX,
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C.No. GCCO/TECH/PN/9/2020-S AND I

व्यापार सूचना संख्या. 04 / 2025

Trade Notice No. 04 / 2025

दिनांक/ Date: As per E-signature

विषय: बोर्ड का परिपत्र संख्या 252/09/2025-जीएसटी दिनांक 23.09.2025- इसके संबंध में संचार- के संबंध में

Subject: Board's Circular No. 252/09/2025 -GST dated 23.09.2025 - Communication there of- reg

व्यापार एवं उद्योग जगत को सूचित किया जाता है कि केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड ने "ई-ऑफिस के माध्यम से करदाताओं को संचार - दस्तावेज पहचान संख्या (डीआईएन) की आवश्यकता" से संबंधित मामले में स्पष्टीकरण परिपत्र संख्या 251/08/2025-जीएसटी दिनांक 12.09.2025 जारी किया है। परिपत्र की प्रति सूचना, मार्गदर्शन एवं आवश्यक कार्रवाई हेतु संलग्न है।

The Trade and Industry is hereby informed that Central Board of Indirect Taxes and Customs has issued Clarificatory Circular No. No. 252/09/2025 -GST dated 23.09.2025 in the matter related to "Communication to taxpayers through e-Office - requirement of Document Identification Number (DIN)". The copy of the Circular is enclosed herewith for information, guidance and necessary action.

2. व्यापार और क्षेत्रीय संरचनाओं के तहत काम करने वाले अधिकारियों के लिए परिपत्र का सार नीचे सारणीबद्ध किया गया है।

The Gist of the Circular is tabulated hereunder for Notice of Trade and officers working under the field formations.

सीबीआईसी परिपत्र संख्या एवं दिनांक / CBIC Circular No & Date	परिपत्र का सार / Gist of the Circular
Circular No. 252/09/2025 GST dated 23.09.2025	➔ Communications issued through e-Office 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

	<p>“Issue number” borne on communications dispatched using public option in e-Office application by CBIC officers.</p> <ul style="list-style-type: none"> ➤ The name of the office issuing the document is captured from the data available within e-Office, 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 e-Office must mandatorily fill and ensure correctness of this information in the metadata while creating the draft before its approval. ➤ Quoting separate DIN on such communications dispatched using public option in e-Office 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 e-Office application, the verifiable e-Office 'Issue number' shall be deemed to be the Document Identification Number and such communication shall be treated as a valid communication. ➤ 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 e-Office application or which do not bear the verifiable Reference Number (RFN) generated on GST common portal.
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3. यह व्यापार सूचना केवल व्यापार और क्षेत्रीय संरचनाओं को उपरोक्त संदर्भों की विषयवस्तु के बारे में जागरूक करने के लिए जारी की जा रही है। प्रामाणिक संस्करण और पूर्ण विवरण के लिए कृपया संबंधित संदर्भ सीबीआईसी वेबसाइट www.cbic.gov.in देखें।

This Trade Notice is being issued to sensitize the Trade and Field Formations about the contents of the aforesaid references only. For authentic version and complete details, the respective reference may please be referred in the CBIC website www.cbic.gov.in.

4. सभी प्रधान आयुक्तों/आयुक्तों से अनुरोध है कि वे व्यापार नोटिस की विषय-वस्तु को अपने अधीन कार्यरत सभी अधिकारियों तथा अपने क्षेत्राधिकार में आने वाले करदाताओं के ध्यान में लाएं।

All the Pr. Commissioners / Commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and taxpayers falling under your jurisdiction.

5. बेंगलुरु क्षेत्र के सभी अधिकारियों को उक्त एप्लिकेशन में सार्वजनिक विकल्प का उपयोग करके व्यापार और करदाता को भेजे जाने वाले आवश्यक संचार के लिए सीबीआईसी के ई-ऑफिस एप्लिकेशन के सक्रिय उपयोग के लिए जागरूक किया जाता है।

All the officials of Bengaluru zones are hereby sensitized for active usage of CBIC's e-Office application for the communications required to be dispatched to trade and taxpayer by using public option in said application.

6. व्यापार और उद्योग संघों/वाणिज्य मंडलों से अनुरोध है कि वे व्यापार नोटिस की विषय-वस्तु को अपने सभी सदस्यों के ध्यान में लाएं। सीबीआईएन (यूआरएल <https://verifydocument.cbic.gov.in>) द्वारा विकसित ऑनलाइन उपयोगिता का उपयोग करने का भी आग्रह किया गया है, जहां करदाता और अन्य संबंधित व्यक्ति सीबीआईसी अधिकारियों द्वारा ई-ऑफिस एप्लिकेशन में सार्वजनिक विकल्प का उपयोग करके भेजे गए संचार पर इलेक्ट्रॉनिक रूप से उत्पन्न अद्वितीय "इश्यू नंबर" को ऑनलाइन सत्यापित कर सकते हैं।

Trade and Industry Associations /chambers of commerce are requested to bring the contents of the Trade Notice to the notice of the all the Members. It is also urged to utilise the online utility developed by CBIC (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 e-Office application by CBIC officers.

7. यदि कोई कठिनाई हो तो कृपया उसे अधोहस्ताक्षरी के ध्यान में लाया जाए।

Difficulty faced, if any may please be brought to the notice of undersigned.

भवदीय /Yours faithfully,
Digitally signed by
Rajeev Ranjan
Date: 03-10-2025
11:06:23
 (राजीव रंजन / Rajeev Ranjan)
 संयुक्त आयुक्त / JOINT COMMISSIONER
 प्र.मु.आ.का.का., बेंगलूरु / PCCO, Bengaluru Zone

संलग्नक Enclosure: Circular No. 252/09/2025 -GST dated 23.09.2025

प्रतिलिपि / Copy submitted to:

1. मुख्य सीमा शुल्क आयुक्त, बेंगलुरु क्षेत्र

The Chief Commissioner of Customs, Bengaluru Zone.

2. वाणिज्यिक कर आयुक्त, कर्नाटक

The Commissioner of Commercial Taxes, Karnataka.

3. प्रधान आयुक्त/आयुक्त, बेंगलुरु दक्षिण, उत्तर, पूर्व, पश्चिम और उत्तर-पश्चिम, बेलगावी, मंगलुरु और मैसूर सीजीएसटी आयुक्तालयों को उनके अधिकार क्षेत्र में आने वाले सभी व्यापार संघों के बीच व्यापक प्रचार और प्रसार करने के लिए।

The Principal Commissioner/Commissioner, Bengaluru South, North, East, West and North-West, Belagavi, Mangaluru and Mysuru CGST Commissionerates, for giving wide publicity and circulating amongst all the Trade Associations falling under their jurisdiction.

4. प्रधान आयुक्त/आयुक्त, लेखा परीक्षा एवं अपील आयुक्तालय

The Principal Commissioner / Commissioner, Audit and Appeals Commissionerates

5. शिकायत निवारण समिति के सभी सदस्य

All the Members of Grievance Redressal Committee

6. बेंगलुरु पूर्व सीजीएसटी आयुक्तालय, सीजीएसटी बेंगलुरु क्षेत्रीय वेबसाइट पर अपलोड करने के अनुरोध के साथ

Bengaluru East CGST Commissionerate, with request for uploading on CGST Bengaluru Zonal Website

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,
Digitally signed by
Abhishek Chandra Gupta
Date: 23-09-2025
12:35:35
(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.