भारतसरकार/ Government of India
वित्तमंत्रांलय/ Ministry of Finance
राजस्वविभाग/ Department of Revenue
केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय,बेंगलूर अंचल,
केन्द्रीय राजस्व भवन,क्वीन्स रोड,बेंगलूरु–560001
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX, BENGALURU ZONE, C.R. BUILDING, QUEEN'S ROAD, BENGALURU–560001.

office email :- ccbz-excise@nic.in **section email :-** bzpcco-technical@gov.in

C.No. GCCO/TECH/MISC/261/2025-TECH-O/o Pr CC-CGST-ZONE-BENGALURU

परिपत्र संख्या. / 2025

Circular No. / 2025

दिनांक/ Date: As per E-signature

विषय: बोर्ड के परिपत्र संख्या 252/09/2025-जीएसटी और परिपत्र संख्या 23/2025-सीमा शुल्क, दोनों दिनांक 23 सितंबर, 2025 "ई-ऑफिस के माध्यम से करदाताओं को संचार - दस्तावेज़ पहचान संख्या (डीआईएन) की आवश्यकता" विषय पर - एसओपी का निर्धारण - के संबंध में

Subject: Board's Circular No. 252/09/2025-GST and Circular No. 23/2025-Customs, both dated 23rd September, 2025 on the subject of "Communication to taxpayers through eOffice - Requirement of Document Identification Number (DIN)" - Laying down of SOP -reg.

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कृपया उपरोक्त विषय पर बोर्ड के उपरोक्त परिपत्रों का संदर्भ लें। बोर्ड ने निर्णय लिया है कि -

Kind reference is invited to the Board's Circulars cited above on the subject above. The Board has decided that:-

(i) सीबीआईसी के ई-ऑफिस एप्लिकेशन से भेजे गए संचार के लिए, ई-ऑफिस 'जारी संख्या' को दस्तावेज़ पहचान संख्या माना जाएगा ; for communications dispatched from CBIC's eOffice application, the eOffice 'Issue Number' shall be deemed to be the Document Identification Number;

(ii) ऐसे संचार को डीआईएन पर पिछले परिपत्रों के तहत वैध संचार माना जाएगा ; such communication shall be treated as valid communication under the previous Circulars on DIN;

(iii) करदाता ई-ऑफिस 'इश्यू नंबर' के आधार पर सीबीआईसी के सत्यापन दस्तावेज पोर्टल यूआरएल https://verifydocument.cbic.gov.in पर किसी दस्तावेज को सत्यापित कर सकते हैं। the taxpayers can verify a document on the CBIC's Verify Document portal at URL https://verifydocument.cbic.gov.in based on the eOffice 'Issue Number'.

2. इसके अलावा, करदाताओं को संचार जारी करने में संबंधित अधिकारियों और कर्मचारियों की सहायता के लिए एक मानक संचालन प्रक्रिया (एसओपी) तैयार की गई है। यह एसओपी उन सभी संचारों पर लागू होती है जिनमें बोर्ड के पूर्व परिपत्रों—परिपत्र संख्या 122/41/2019-जीएसटी और परिपत्र संख्या 37/2019, दोनों दिनांक 05.11.2019 और परिपत्र संख्या 128/47/2019-जीएसटी, और परिपत्र संख्या 43/2019-सीमा शुल्क, दोनों दिनांक 23.12.2019—के अनुसार डीआईएन का उल्लेख अनिवार्य है। एडीजी,

एनएसीआईएन चंडीगढ़ प्रशासक, सीबीआईसी ई-ऑफिस द्वारा जारी पत्र एफ.सं. एनएसीआईएन/टीआरएनजी/35/2024 दिनांक 25.09.2025 की प्रति, स्थायी संचालन प्रक्रियाओं के साथ, सूचनार्थ और सख्त अनुपालन हेतु अग्रेषित की जा रही है।

Further, to assist the officers and staff concerned with issuing communication to the taxpayers, a Standard Operating Procedure (SOP) has been prepared. The SOP applies to all communication in which quoting of the DIN is mandatory in terms of the Board's earlier Circulars—Circular No. 122/41/2019- GST and Circular No. 37/2019, both dated 05.11.2019 and Circular No. 128/47/2019-GST, and Circular No. 43/2019-Customs, both dated 23.12.2019. Copy of letter F.No. NACIN/TRNG/35/2024 dated 25.09.2025 issued by ADG, NACIN Chandigarh Administrator, CBIC eOffice along with Standing Operating Procedures are forwarded herewith for information and strict compliances.

3. सभी प्रधान आयुक्तों/आयुक्तों से अनुरोध है कि वे ऊपर उल्लिखित एफ.सं. एनएसीआईएन/टीआरएनजी/35/2024 दिनांक 25.09.2025 के माध्यम से संप्रेषित स्थायी संचालन प्रक्रियाओं की विषय-वस्तु को अपने अधीन कार्यरत सभी अधिकारियों के ध्यान में लाएं और उन्हें 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 करें।

All the Pr. Commissioners / Commissioners are requested to bring the contents of the Standing Operating Procedures communicated vide F.No. NACIN/TRNG/35/2024 dated 25.09.2025 referred above to the Notice of all the officers working under their charge and 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.

4. 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.

5. यह मुख्य आयुक्त के अनुमोदन से जारी किया जाता है।

This issues with the approval of the Chief Commissioner.

भवदीय /Yours faithfully,

Digitally signed by Rajeev Ranjan
Date: 06-10-2025 12:22:30

(राजीव रंजन/ RAJEEV RANJAN)
संयुक्त आयुक्त /JOINT COMMISSIONER
प्र.मु.आ.का.का., बेंगलुरु /PCCO, BENGALURU

संलग्न यथोपरि / Encl : as above

प्रतिलिपि / Copy submitted to:

1. प्रधान आयुक्त/आयुक्त, बेंगलुरु दक्षिण, उत्तर, पूर्व, पश्चिम और उत्तर-पश्चिम, बेलगावी, मंगलुरु और मैसूरु 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.

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

   The Principal Commissioner / Commissioner, Audit and Appeals Commissionerates

राष्ट्रीय सीमा-शुल्क, अप्रत्यक्ष कर एवं नारकोटिक्स अकादमी
National Academy of Customs, Indirect Taxes and Narcotics
क्षेत्रीय परिसर, केंद्रीय राजस्व भवन, सेक्टर -17 सी, चंडीगढ़-17
Zonal Campus, C. R. Bldg., Sector 17 C, Chandigarh-17
टेल: 0172-2721103, ई-मेल: adgnacin.chd@gov.in

F.No. NACIN/TRNG/35/2024 **Dated:** 25.09.2025

To

All Pr. CCs/CCs/Pr. DGs/DGs,
All Zones/Directorates, CBIC.

Subject: Board's Circular No. 252/09/2025-GST and Circular No. 23/2025-Customs, both dated 23rd September, 2025 on the subject of "Communication to taxpayers through eOffice—Requirement of Document Identification Number (DIN)" —**Laying down of SOP** -reg.

Sir/Madam,

Kind reference is invited to the Board's Circulars cited above on the subject above. The Board has decided that:-

i. for communications dispatched from CBIC's eOffice application, the eOffice 'Issue Number' shall be deemed to be the Document Identification Number;
ii. such communication shall be treated as valid communication under the previous Circulars on DIN;
iii. the taxpayers can verify a document on the CBIC's Verify Document portal at URL https://verifydocument.cbic.gov.in based on the eOffice 'Issue Number'.

2. To assist the officers and staff concerned with issuing communication to the taxpayers, an Standard Operating Procedure has been prepared. The SOP applies to all communication in which quoting of the DIN is mandatory in terms of the Board's earlier Circulars—Circular No. 122/41/2019- GST and Circular No. 37/2019, both dated 05.11.2019 and Circular No. 128/47/2019-GST, and Circular No. 43/2019-Customs, both dated 23.12.2019.

3. The SOP may kindly be circulated to all officers and staff under you for strict compliance. Any deviation is likely to result in grievance being raised by the taxpayers due to incomplete and incorrect information that may be displayed on the Verify Document portal of the CBIC.

Yours faithfully,
Digitally signed by
SUNIL SINGH KATIYAR
Date: 25-09-2025
16:45:42
(Sunil Singh Katiyar)
ADG, NACIN Chandigarh
Administrator, CBIC eOffice

Copy to: The Commissioner (Investigation-GST/Customs), CBIC

Standard Operating Procedure in pursuance to the Board's Circular No. 252/09/2025-GST and Circular No. 23/2025-Customs, both dated 23rd September, 2025 on the subject of communication to taxpayers through eOffice—Requirement of DIN

The Board, vide the two Circulars above, has decided that:-

i. for communications dispatched from CBIC's eOffice application, the eOffice 'Issue Number' shall be deemed to be the Document Identification Number;
ii. such communication shall be treated as valid communication under the previous Circulars on DIN;
iii. the taxpayers and other concerned persons can verify a document on the CBIC's Verify Document portal at URL https://verifydocument.cbic.gov.in based on the eOffice 'Issue Number'.

2. This SOP has been prepared to guide the officers and staff in preparing communication in eOffice in pursuance of the above Circulars.

STANDARD OPERATING PROCEDURE:

1. Mandatory Selection of "Form of Communication" in Drafts Details

a. While creating any draft communication, particularly those requiring a Document Identification Number (DIN), i.e.,

i. Summon
ii. Arrest Memo
iii. Search Authorization
iv. Inspection Notice
v. Jama Talashi
vi. Provisional Release Order
vii. Notices
viii. Orders
ix. Other Communication

it is mandatory to select the appropriate "Forms of Communication" from the drop-down list in 'Draft Details' as shown in Figure-1.

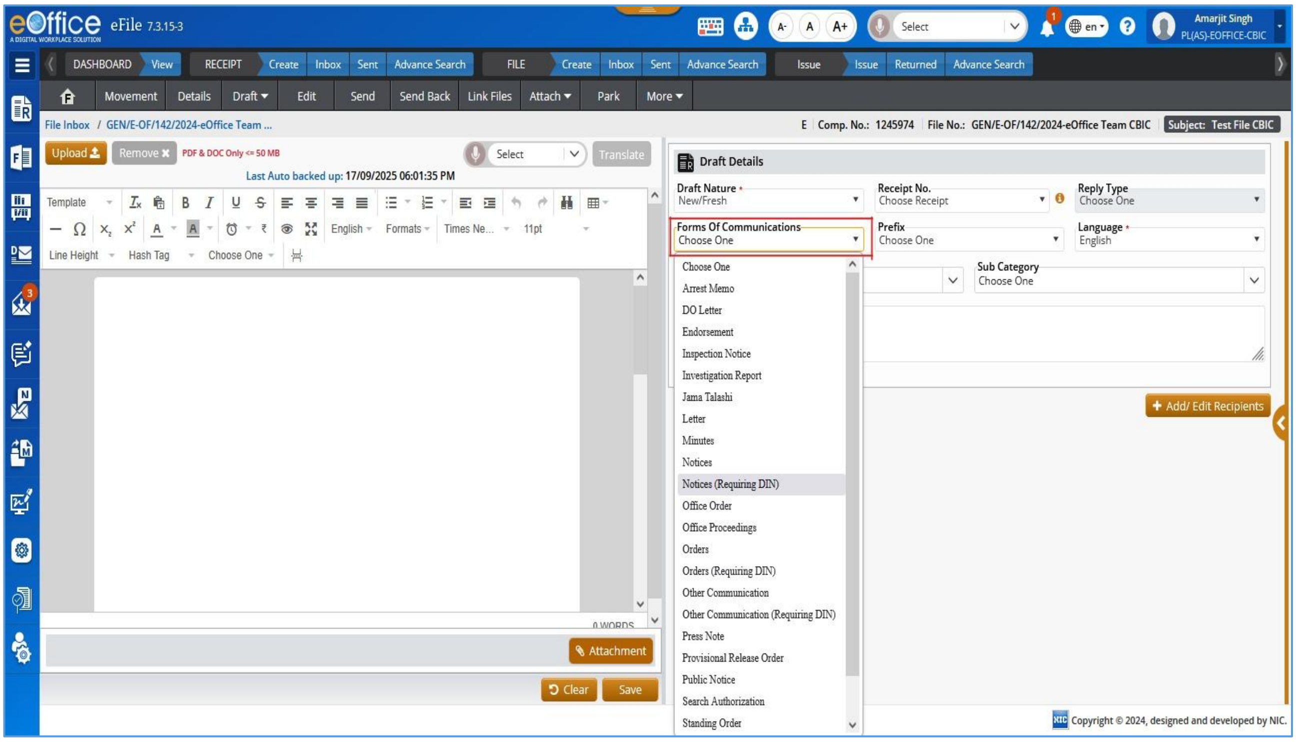

Figure-1

b. One may note that in case of Notices, Orders and Other Communication issued to the taxpayers, DIN is required. However, DIN is not required when these forms of communication are used for other purposes, for example, for issuing orders in case of disciplinary proceedings, establishment matters etc. Therefore, for the removal of doubts, the words, "requiring DIN" have been added after Notices, Orders and Other Communication and these alone should be selected when they are to be issued to the taxpayers or any other concerned person.

c. The 'Forms of Communication' field is displayed to the recipient when they verify the communication received by them on the CBIC's Verify Document portal at URL 'https://verifydocument.cbic.gov.in'.

2. Filling recipient details before dispatching a communication

a. Before dispatching a communication, one must mandatorily fill name, address, and email (where available) of the recipients in the relevant metadata fields as shown in Figure-2. These fields must not be left blank.

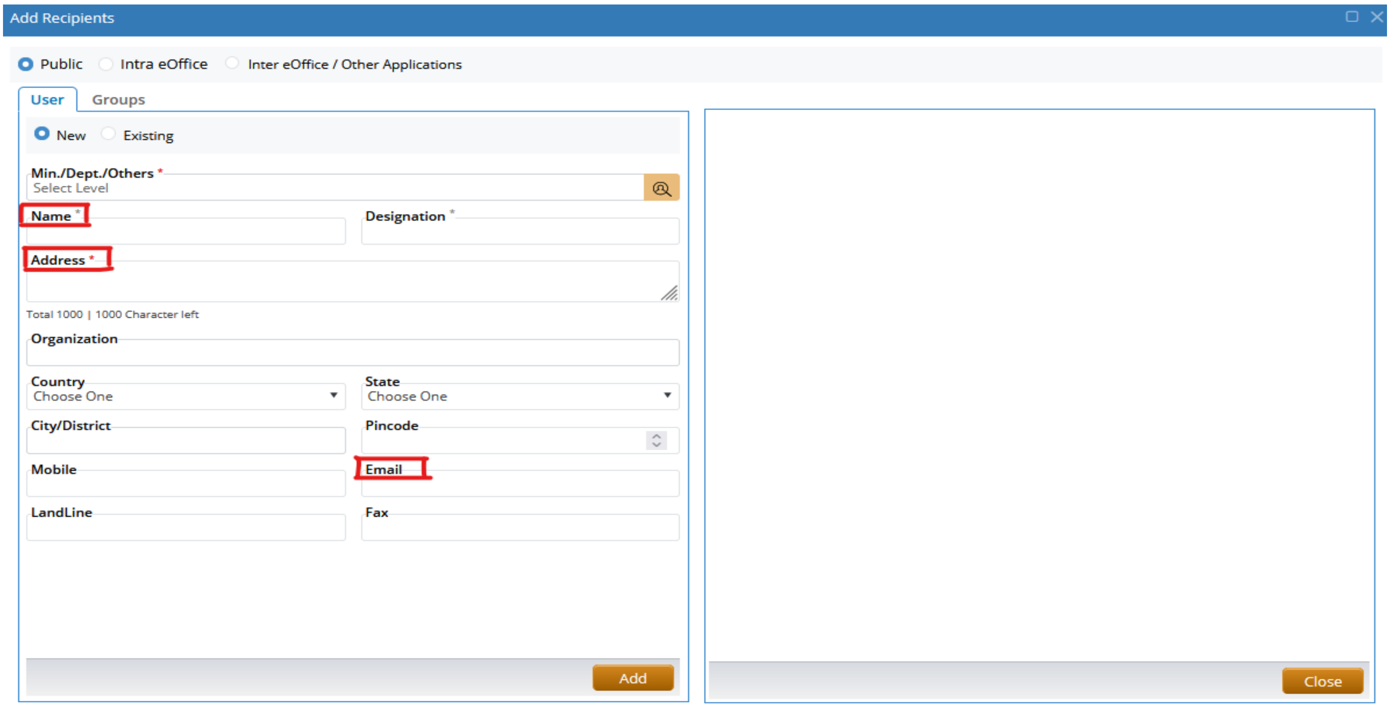

Figure 2

b. These details must be accurately filled so that the recipient can clearly view the name, address, and email when verifying the communication received by them.

c. If a communication is required to be sent to any additional email address of the recipient, it may be sent by giving that email address under the field "Email Details" as shown in Figure-3. Such email address should not be added as a separate recipient.

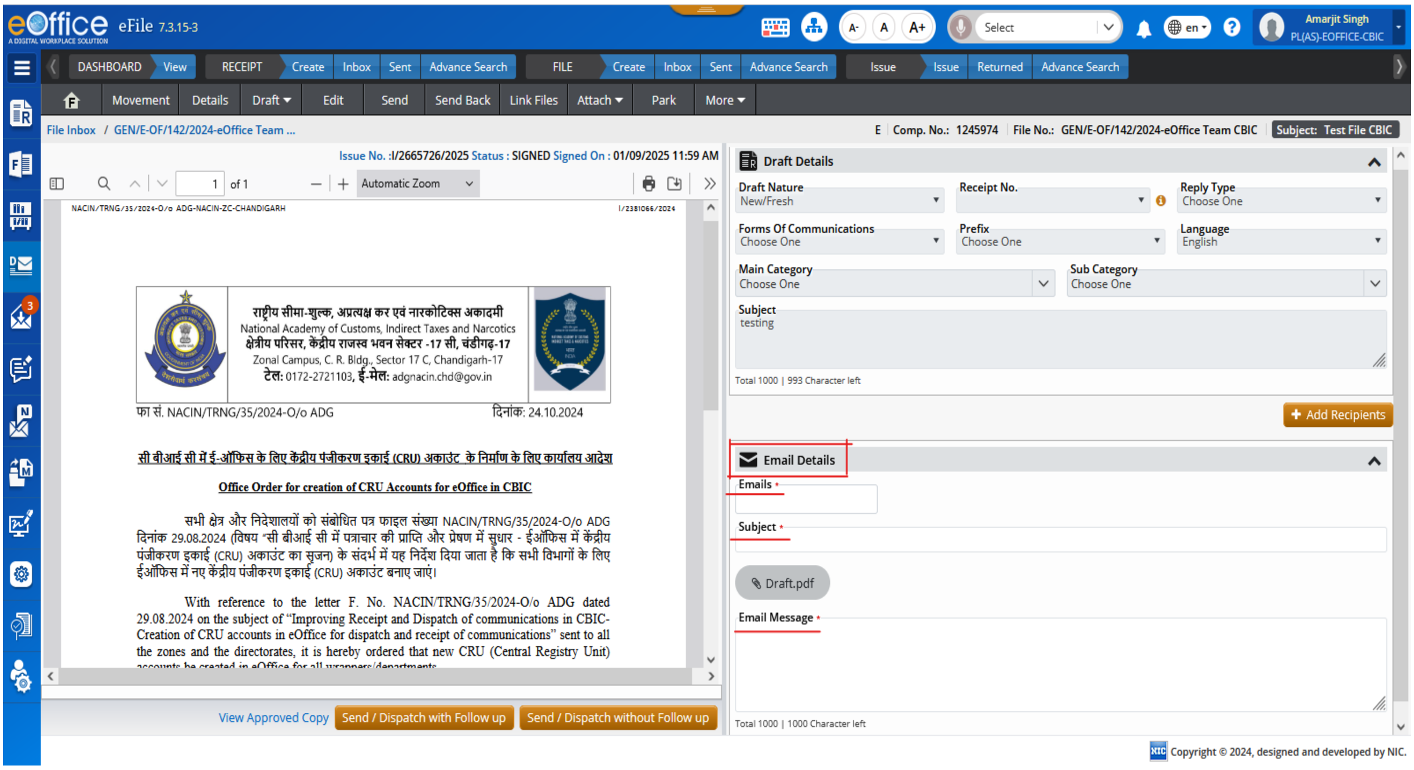

Figure-3

3. Mandatory dispatch of communication

a. All such communication[1], after signature, must be dispatched through 'Public' option in eOffice using the following steps: -

Initiate Dispatch >Add Recipients > Send/Dispatch without Follow Up.

b. The dispatch can be either through email—on the email address of the recipient—or by post—on the postal address of the recipient.

c. A document can be verified on the Verify Document portal only if it has been dispatched from eOffice[2]. If it has not been dispatched from eOffice, the Verify Document portal would show "Failed to fetch file numbers. Please try again." Where a document is downloaded and sent to the taxpayer by any other means, rather than by dispatching it from eOffice, verification won't be possible.

d. A communication downloaded from eOffice should not be normally sent by post or email. In case, it has to be done, it should be done only after dispatch process has been completed as mentioned in para 3(a) above.

4. Dispatch to officers/offices of CBIC

a. Communication addressed to the taxpayers is sometimes endorsed to the officers/offices of CBIC. Such endorsement to the officers/offices of CBIC should be dispatched ONLY through 'Intra eOffice' or 'Inter eOffice/Other Applications' options on the CRU account of the respective offices. If it is not feasible to do so, it may be sent to them on their email address or their postal address.

b. Sensitive or confidential communication, instead of being dispatched to the CRU account of the offices of CBIC, should be sent directly on the eOffice ID of the CBIC officers concerned. The officers, upon receiving such communication, can either diarize it themselves or forward/assign it to others for diarisation.

5. Other Guidelines

a. Among the "Name" and "designation" fields in the metadata, both are not mandatory and one alone can be filled. <u>However, "Name" field must NOT be left blank</u>. If name is not known, the designation of the addressee should be entered in the "Name" field and the "Designation" field can be left blank in such a case.

[1] It is reiterated that all communication addressed to any office of CBIC must be dispatched ONLY through 'Intra eOffice' or 'Inter eOffice/Other Applications' option on the CRU account of the respective office, unless it is not feasible to do so.

[2] If a communication is shown pending in the 'Draft List' in eOffice, it has not been dispatched.

b. If a communication is to be dispatched by post, the printout of such communication must be <u>physically signed</u> before it is dispatched.

c. No separate dispatch number is to be inserted on the communication while dispatching it by post; rather Issue Number (or Dispatch Number shown in dispatch details) should be entered in the Dispatch Register.

d. A proper message should be written in the body of the mail along with complete address and contact number of the office sending the communication. It is necessary as the email is sent in eOffice under the email address 'noreply.cbic1@gov.in/nic.in' for Instance 1 and 'noreply.cbic2@gov.in/nic.in' for Instance 2 which may be taken as SPAM by the recipient in absence of a proper message.

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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: gstinv-cbic@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.