

The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE - 267

DIN not required for eOffice communications with Issue Number

<u>Circular No. 252/09/2025 -GST dated 23.09.2025</u> has been issued to clarify that communications issued through CBIC's eOffice application, which already bear a verifiable unique **Issue Number** will not require a separate **Document Identification Number (DIN)**. This issue number can be verified at newly developed and functional portal *viz.*, https://verifydocument.cbic.gov.in. Upon verification, this utility confirms the Issue number, and other details and provides information to authenticate the document, like, -

- a) File number
- b) Date of issuing the document,
- c) Type of communication,
- d) Name of Office issuing the document,
- e) Recipient name (masked),
- f) Recipient address (masked),
- g) Recipient email (masked).

Hence, the Issue Number itself will be treated as DIN and such communications shall be valid. However, for communications not dispatched via eOffice or not carrying a verifiable Reference Number (RFN) from the GST portal, quoting DIN remains mandatory. Earlier Circulars stand modified to this extent.

Readers can access all updated Notifications/Circulars on the Committee's website https://idtc.icai.org/ under the 'GST Statutes' section.

Vice – Chairman GST & Indirect Taxes Committee Chairman
GST & Indirect Taxes Committee

gst@icai.in. Please visit the website of the Committee https://idtc.icai.org/index.php for previous GST Updates, updated GST Acts, Rules, Notifications and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST &Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.

The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301