



The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE - 261

Clarification regarding non-quoting of DIN on GST portal Communications bearing RFN

CBIC had earlier mandated generation and quoting of **DIN** on all communications including e-mails sent to taxpayers and other concerned persons by any office of CBIC for transparency and accountability vide *Circulars No. 122/41/2019-GST & 128/47/2019-GST*. However, all documents and summaries issued via the GST common portal already carry a Reference Number (RFN), which can be verified online. As per section 169(1)(d) of the CGST Act, 2017, serving documents via the common portal is a valid communication. Further, *Instruction No. 4/2023-GST* also emphasizes electronic service of notices and orders via the portal.

Since RFN is electronically generated and verifiable, quoting a separate DIN becomes redundant for such communications. Hence, it has been clarified that **DIN is not required** for communications generated and served through the GST portal bearing a valid RFN. Such communications are legally valid.

Therefore, previous instructions mandating quoting of DIN stand modified to this extent.

[Circular No. 249/06/2025-GST dated 09.06.2025](#)

Readers can access all updated notifications 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

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