Office of the Commissioner of State Tax
State Goods and Services Tax Department, Kerala,
Tax Towers, Karamana, Thiruvananthapuram

Dt.: // **04/08/2020**//

CIRCULAR No.8/2020

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the State Goods and Services Tax Department to tax payers and other concerned persons- reg.

1.In keeping with the Government's objectives of transparency and accountability in tax administration through widespread use of information technology, the State GST department is implementing a system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. Generation of DIN is meant for digitalizing the offline communications sent from the department to taxpayers/other concerned persons. It ensures transparency and accountability in tax administration. The DIN details shall be attached to all the communications sent from the offices. The taxpayers can verify the authenticity and genuineness of the document received by searching DIN in the departmental website.

The DIN contains 19 characters. Structure of DIN is as below;

DIN3208202000000011

DIN- Stands for type DIN

32-state code

08-current Month

2020-current year

00000011-Running serial number in the offices.

2. The Commissioner in exercise of its power under section 168 of the Kerala State Goods and Services Tax Act, 2017 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer or by any persons employed in the implementation of the Act without a computer-generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The facility to generate DIN is provided in the officer login page of the GST Back end module.

3. Whereas DIN is a mandatory requirement, in exceptional

circumstances
communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reasons in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:-

(i) when there are technical difficulties in generating the electronic DIN, or

(ii) when communication regarding investigation/enquiry, verification etc. is required to be issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.

Further,with regard to notices orders and communications statutorily issued through the GST backend system by the SGST officers **and** which is intended to be communicated to the Tax payer through the GSTN Portal Generation of DIN is exempted. But,this exemption shall not be available to any such communication issued manually, under any circumstances.

4. Any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in para 3 above, shall be treated as invalid and shall be deemed to have never been issued

5.Any communication issued without an electronically generated DIN in the exigencies mentioned in para 3 above shall be regularized within 15 working days of its issuance, by:

(i) obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN;
(ii) mandatorily electronically generating the DIN after post facto approval; and
(iii) printing the electronically generated pro-forma bearing the DIN and filing it in the concerned file.

6. In order to implement this new facility of electronically generating the DIN, all supervisory officers shall ensure that all their authorized officers who have to electronically generate the DIN are immediately mapped as users in the System and are conversant with the process for auto-generating a DIN. The User Manual showing the generation of DIN is attached.

7. The electronic generation of DIN and its use in official communications to taxpayers and other concerned persons is a transformative initiative. It is reiterated that any specified document that is issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions.

Recipients of the communication can verify the DIN on the website of the Kerala State GST Department www.keralataxes.gov.in in the link provided for the purpose**.**

Encl: User Manual

COMMISSIONER

DIN (Document Identification Number)

USER MANUAL

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1. DIN (Document Identification Number)

DIN stands for Document Identification Number. It is a unique number generated digitally in an alpha numeric code.

Generation of DIN is meant for digitalizing the off line communications sent from the department to taxpayers/other concerned persons. It ensures transparency and accountability in tax administration. The DIN details shall be attached to all the communications sent from the offices. The taxpayers can verify the authenticity and genuineness of the document received by searching DIN in the departmental website.

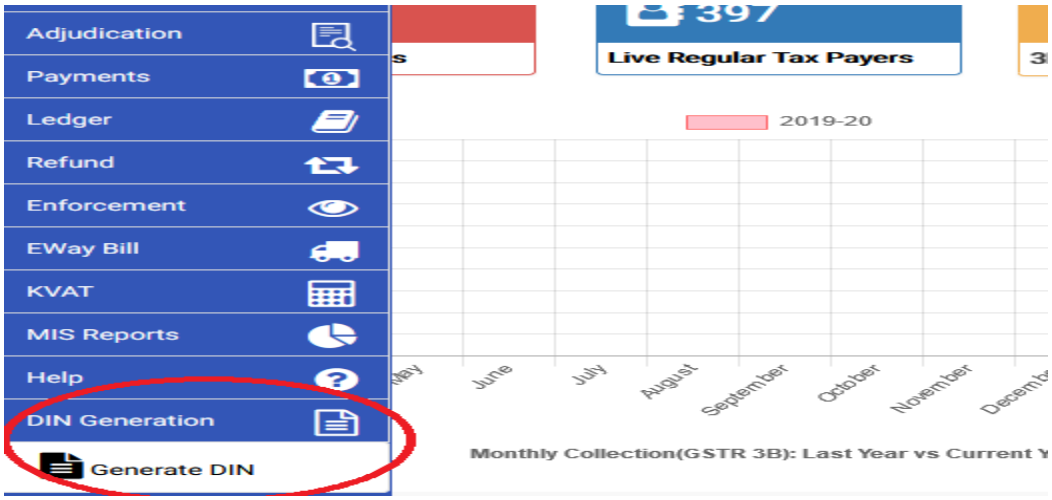
The DIN contains 19 characters. Structure of DIN is as below;

DIN320520200000011

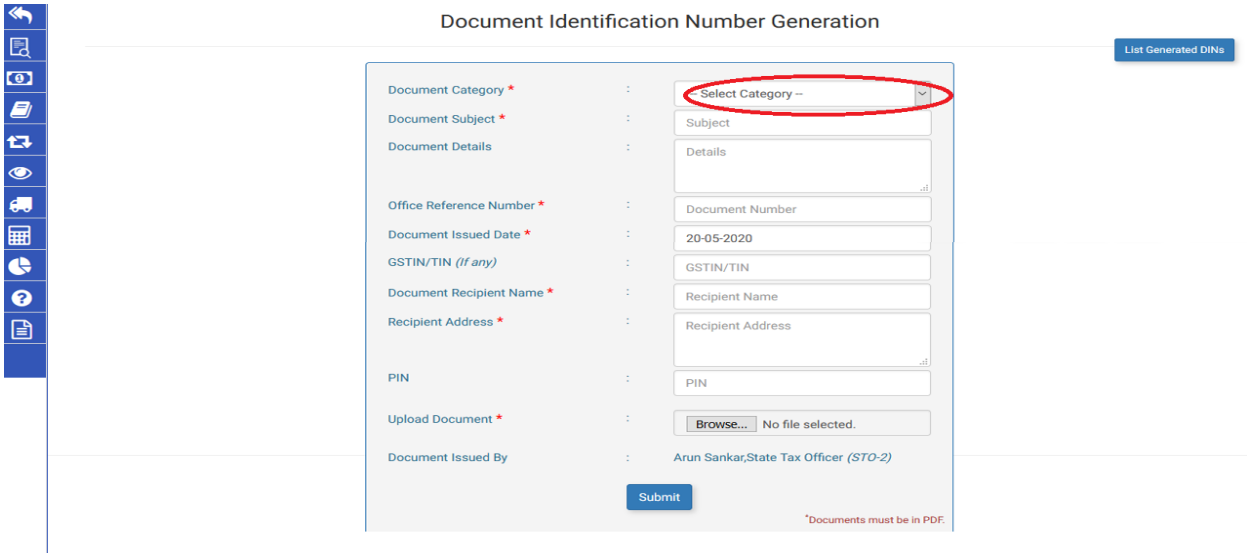
DIN- Stands for type DIN
32-state code
05-current Month
2020-current year
00000011-Running serial number

2. DIN Generation

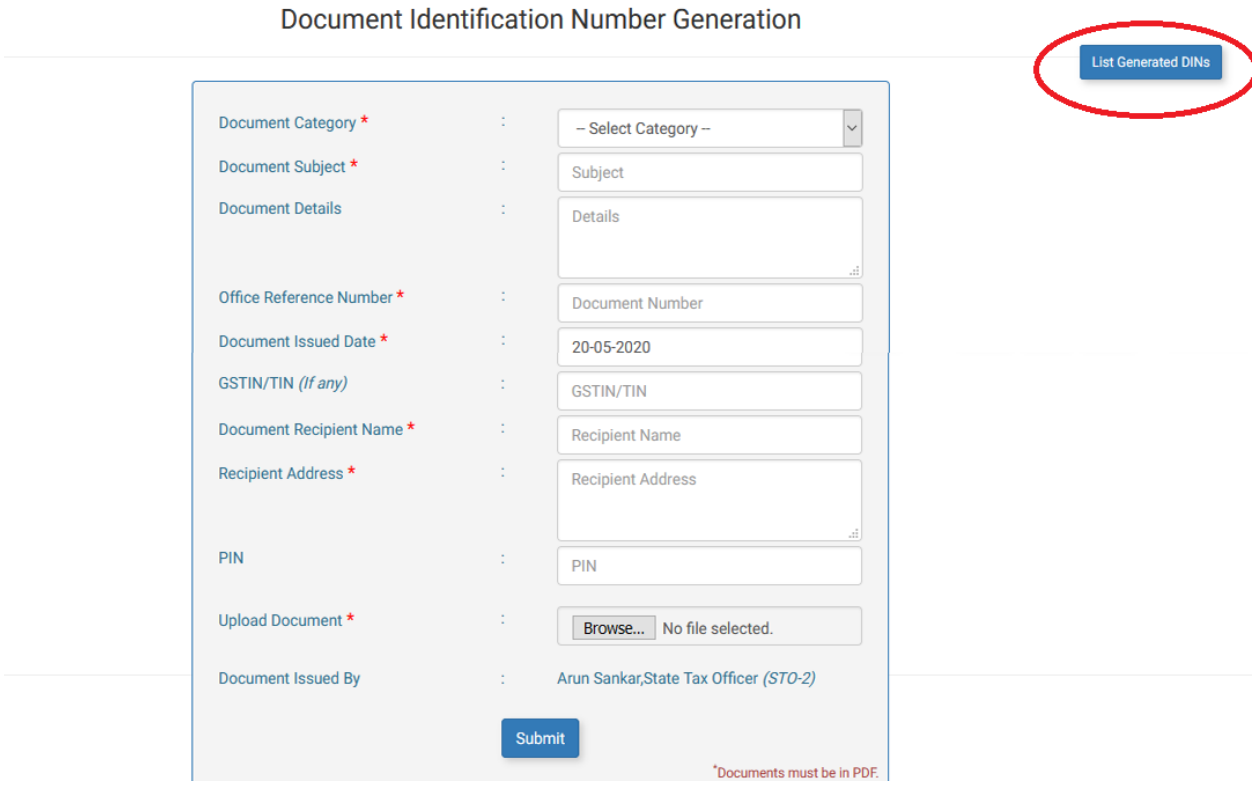
The facility to generate DIN is provided in the officer login page in GST Back end as shown below. Click **"DIN Generation--Generate DIN"**



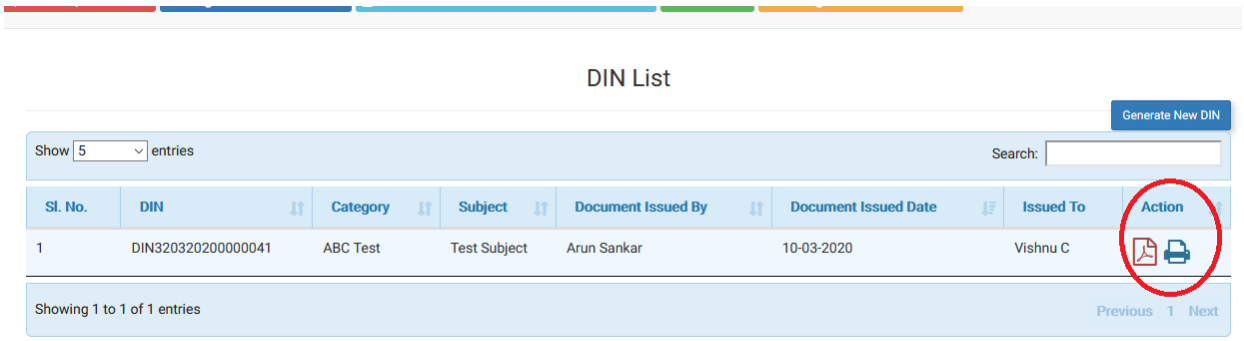
The following window will be displayed. Select/Type category of document such as Notice/Order/ letter/ summons/ others etc. Enter all other details required in the page. Upload document in pdf. Then click “Submit”.



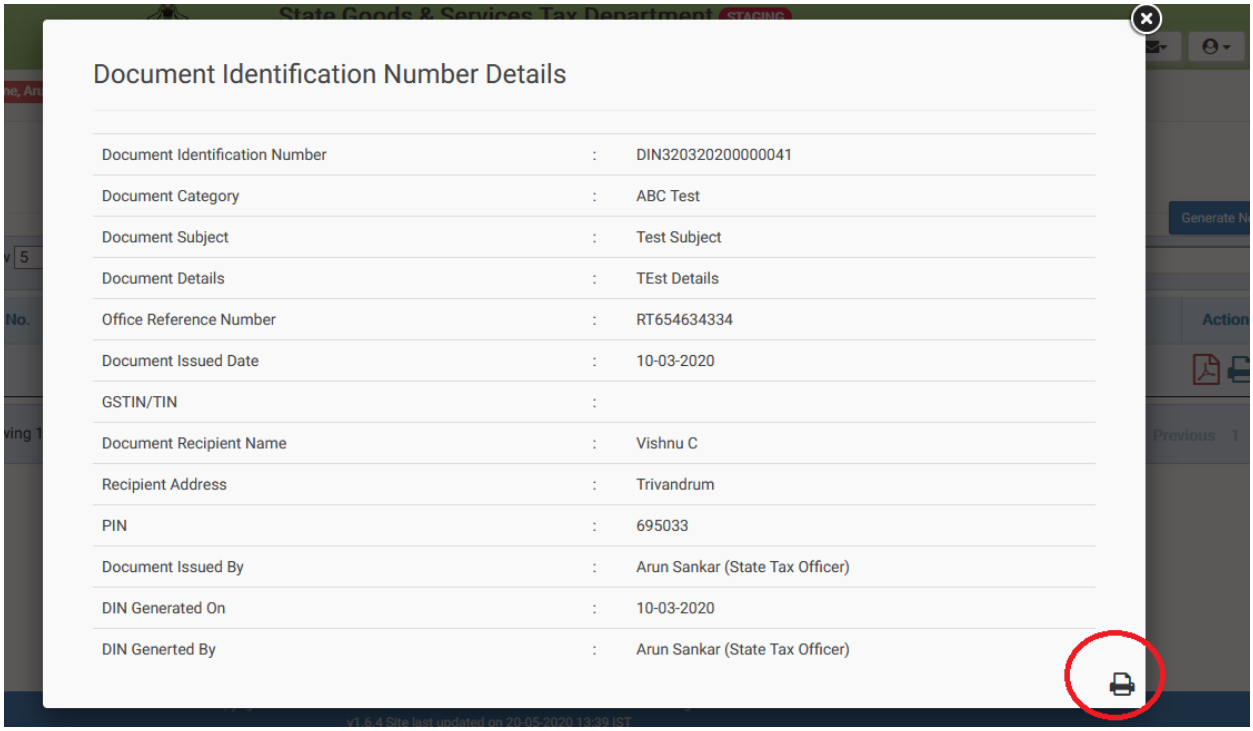
The officer can view the List of DIN generated by him, by clicking the button “List Generated DINs” as shown below;



The List of DINs generated by the officer will be displayed as below;



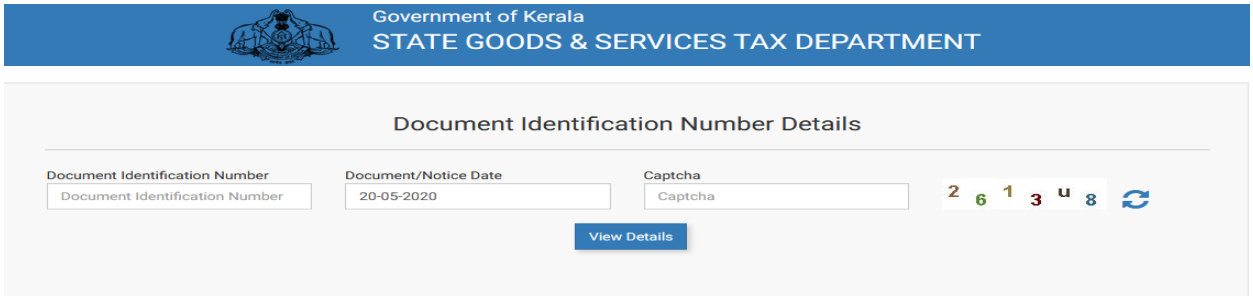
By clicking the pdf/print symbols in Action column, officer can view/Print the respective DIN details. On clicking the Actions (View/Print), the following window will be shown.



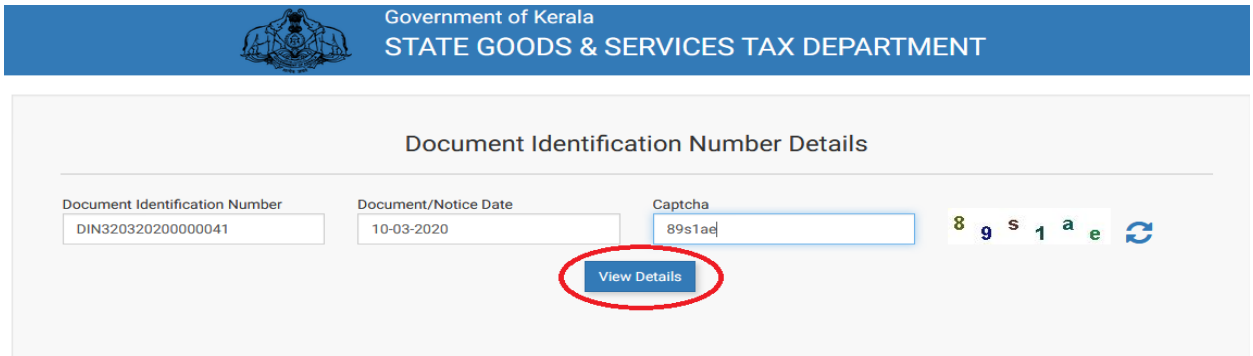
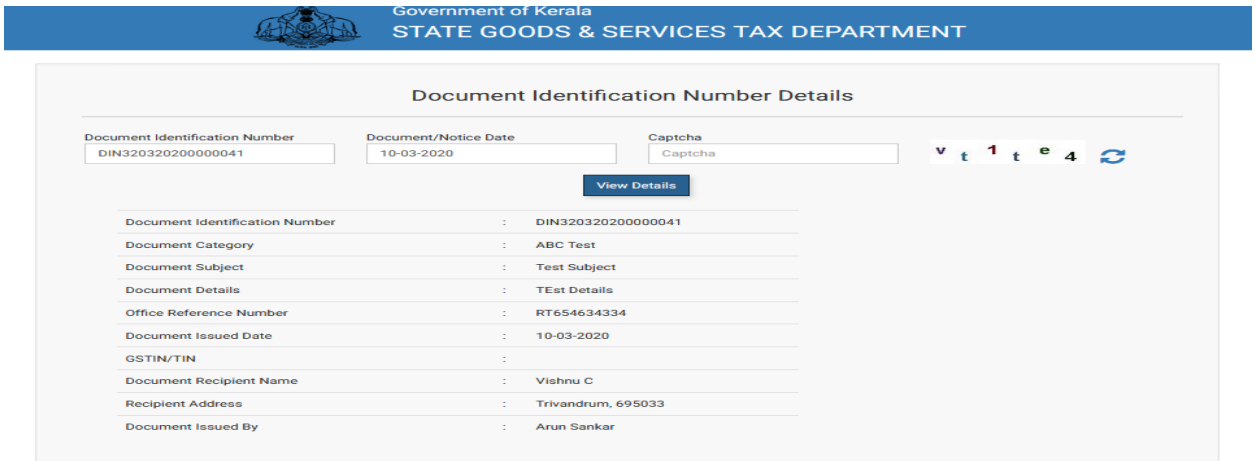
The officer can print the DIN details, by clicking the “Print” symbol as shown in the above picture.

3. DIN Verification by taxpayers

The facility to verify the DIN is available in the departmental website www.keralataxes.gov.in . On clicking the link for DIN verification provided in the website, the following window will be displayed.



The taxpayers shall enter Document Identification Number, Document date and Captcha in the concerned fields.



Then click "View Details". The details will be displayed as below and the taxpayer can ensure the authenticity of the document.