



Circular No.128/47/2019-GST

No. GST/INV/DIN/01/19-20
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST-Investigation Wing

Room No.01, 10th Floor,
Tower-2, 124, Jeevan Bharti Building,
Connaught Circus, New Delhi- 110001.
Dated the 23rd December, 2019

To:

All Principal Chief Commissioner(s)/ Chief Commissioner(s)/ Principal Director General(s)/ Director General(s)/ All Principal Commissioner(s)/ Commissioner(s) / Principal Additional Director General(s)/ Additional Director General(s)/ Joint Secretaries/Commissioners, CBIC.

Madam/Sir,

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons – reg.

Attention is invited to Board's Circular No. 122/41/2019- GST dated 05th November, 2019 that was issued to implement the decision for Generation and Quoting of Document Identification Number (DIN) on specified documents. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons.

2. Vide the aforementioned Circular, the Board had specified that the DIN monitoring system would be used for incorporating a DIN on search authorisations, summons, arrest memos, inspection notices etc. to begin with. Further, a facility was provided to enable the recipient of these documents/communications to easily verify their genuineness by confirming the DIN on-line at cbic.gov.in. In continuation of the same, the Board has now directed that electronic generation and quoting of Document Identification Number (DIN) shall be done in respect of all communications (including e-mails) sent to tax payers and other concerned persons by any office of the Central Board of Indirect Taxes and Customs (CBIC) across the country. Instructions contained in this Para would come into effect from 24.12.2019.

3. Accordingly, the online digital platform/facility already available on the DDM's online portal "cbicddm.gov.in" for electronic generation of DIN has been suitably enhanced to enable electronic generation of DIN in respect of all forms of communication (including e-mails) sent to tax payers and other concerned persons. On the one hand electronic generation of DIN's would create a digital directory for maintaining a proper audit trail of communications sent to tax payers and other concerned



persons and on the other hand, it would provide the recipient of such communication a digital facility to ascertain the genuineness of the communication.

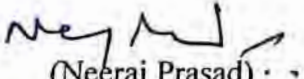
4. In this context, the Board also felt it necessary to harmonize and standardize the formats of search authorisations, summons, arrest memos, inspection notices etc. issued by the GST/Central Excise/Service Tax formations across the country. Accordingly, the Board had constituted a committee of officers to examine and suggest modifications in the formats of these documents. The committee has submitted its recommendations. The standardized documents have since been uploaded by DDM and are ready to be used. When downloaded and printed, these standardized documents would bear a pre-populated DIN thereon. Accordingly, the Board directs that all field formations shall use the standardized authorisation for search, summons, inspection notice, arrest memo and provisional release order (the formats are attached). These formats shall be used by all the formations w.e.f. 01.01.2020.

5. The Board once again directs that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in paragraph 3 of Circular No. 122/41/2019-GST dated 05.11.2019, shall be treated as invalid and shall be deemed to have never been issued.

6. The Chief Commissioner(s)/Director General(s) are requested to circulate these instructions to all the formations under their charge for strict compliance. Difficulties faced, if any, in implementation of these instructions may be immediately brought to the notice of the Board.

Hindi version to follow.

Encl: As above


(Neeraj Prasad)

Commissioner (GST-Inv.), CBIC

Tel. No.: 011-21400623

Email id: gstinv-cbic@gov.in

Copy to:

- i. Chairman, CBIC & All Members, CBIC
- ii. DG Tax Payer Services, CBIC
- iii. Pr. DG (Systems and Data Management)
- iv. Webmaster- for uploading on the CBIC official website.



SUMMONS

[under Section 70 of the Central Goods and Services Tax Act, 2017]

To

.....
.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection with
.....under the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or
under your control:

1.
2.
3.

NOW, THEREFORE, in exercise of powers vested in me under Section 70 of the Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the.....day of(month), 20...(year)
at(place of issue).

Name

Signature

Designation.....

Seal of Office.

ARREST MEMO



[Under Section 69 of the Central Goods and Services Tax, 2017]

Whereas, the Principal Commissioner/Commissioner.....(Office Address) has reasons to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) have committed an offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub section (1) of section 132 of the Central Goods and Services Tax, 2017 which is punishable under clause (i) or (ii) of sub-section (1) or sub-section (2) of the said section.

I, (name),, (designation), Office of the Principal Commissioner/Commissioner, CGST(office Address), being duly authorized, hereby arrest you today at(time) on(date) at(Place of arrest) under Section 69 of the said Act.

Accordingly, Shri..... S/o has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and Sh./Ms. has been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness



JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

- i. -----
- ii. -----
- iii. -----
- iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee



AUTHORISATION FOR SEARCH

[Section 12 F of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

To

.....

.....

(name, designation, office)

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017 are secreted in the following place-

.....

.....

Now, therefore, in exercise of the powers conferred upon me under Section 12 F of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Central Excise Act, 1944 and rules made thereunder.

Given under my hand & seal this.....day
of.....month.....20.....

Signature, Name and designation of
issuing authority

Seal of issuing Authority



SUMMONS

[under Section 14 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

To

.....
.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection withunder the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1.
2.
3.

NOW, THEREFORE, in exercise of powers vested in me under the Section 14 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the.....day of(month), 20...(year) at(place of issue).

Name

Signature

Designation.....

Seal of Office.

ARREST MEMO



[Under Section 13 of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

Whereas, I have reason to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) has committed an offence punishable under section 9 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017.

2. Therefore, with the due approval of the Principal Commissioner/ Commissioner (Office Address).....I, (name),, (designation), Office of the Commissioner, Central Excise.....(office Address), hereby arrest you today at(time) on(date) at(Place of arrest) under the powers vested in me under Section 13 of the said Act read with Section 174 (2) of Central Goods and Services Tax, 2017.

3. Accordingly, Shri..... S/o has been placed under and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest andhas been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness



JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

- i. -----
- ii. -----
- iii. -----
- iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee



PROVISIONAL RELEASE ORDER (in the form of letter)

To

.....

.....

Subject: Provisional release of seized goods, documents and things under Central Excise Act, 1944 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017 in the case of M/s & others.

Please refer to your letter F. No. seeking provisional release of seized goods, documents and things (seized on ----- under Central Excise Act, 1944 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

2. Adjudicating authority hereby allow provisional release of seized goods, documents and things (as per details given below) subject to compliance of following conditions / requirements:

i. Details of goods / documents / things allowed provisional release:
(Description, quantity, estimated value)

ii. Conditions for provisional release:

- i. Execution of Bond for the full value/ estimated value of the seized goods i.e. Rs -- ----;
- ii. Furnishing Bank Guarantee or Security Deposit of Rs -----/-;
- iii.(any other conditions, as prescribed by adjudicating authority)

3. Bond referred to in Para above should contain an undertaking that the you will pay the duty, fine and/or penalty as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. Further, where security is furnished by way of Bank Guarantee, the Bank Guarantee should contain a clause binding the issuing bank to keep it renewed and valid till adjudication of the case, or in the event of non-renewal of Bank Guarantee as above, the guaranteed amount shall be credited to the Government account by the bank on its own.

Name

Signature

Designation.....

Seal of Office.



AUTHORISATION FOR SEARCH

[Section 82 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017]

To

.....

.....

(name, designation, office)

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017 are secreted in the following place-

.....

.....

Now, therefore, in exercise of the powers conferred upon me under Section 82 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Finance Act, 1994 and rules made thereunder.

Given under my hand & seal this.....day
of.....month.....20.....

Signature, Name and designation of
issuing authority

Seal of issuing Authority



SUMMONS

[under Section 14 of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 and further read with Section 174 (2) of the Central Goods and Services Tax Act, 2017]

To

.....
.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection withunder the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1.
2.
3.

NOW, THEREFORE, in exercise of powers vested in me under Section 14 of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 and further read with Section 174 (2) of the Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office today the.....day of(month), 20...(year) at(place of issue).

Name

Signature

Designation.....

Seal of Office.

ARREST MEMO



[Under Section 91 of Finance Act, 1994 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

Whereas, the Principal Commissioner/Commissioner.....(Office Address) has reasons to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) have committed an offence specified in sub-section (1) of Section 89 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

2. I, (name),, (designation), Office of the Principal Commissioner/Commissioner,.....(office Address), being duly authorized, hereby arrest you today at(time) on(date) at(Place of arrest) under Section 91 of the said Finance Act read with section 174 (2) of the Central Goods and Services Tax Act, 2017.

3. Accordingly, Shri..... S/o has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and Sh./Ms. has been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness



JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

- i. -----
- ii. -----
- iii. -----
- iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee