

I/214471/2023

Government of Jammu and Kashmir
State Taxes Department
Excise & Taxation Complex, Rambagh Solina Srinagar / Panama Chowk Jammu
J&K
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CIRCULAR

The Hon'ble Supreme Court of India in the Order in W.P.(c) No:- 320 of 2022 in the case of Pradeep Goyal versus Union of India and Others have directed to implement a system of electronic generation of a DIN (Document Identification Number) for all communications sent by Tax Officers to taxpayers and other concerned persons so as to bring in transparency and accountability in the indirect tax administration. In this connection, GSTN has rolled out a new facility to verify document Reference Number (RFN) mentioned on offline communications issued by State GST authorities. This facility is for offline correspondence issued by State GST authorities. The CBIC has also rolled out similar facilities for documents issued by Central GST officers by using DIN facility.

The GST portal ("System") generates various documents, such as notices/orders, etc which are communicated to the taxpayers. Most such documents have a system-generated unique identifier ARN / RFN (Reference Number) which is also printed and communicated on such documents. These documents, by virtue of being generated by the System, are already traceable in the portal, mostly on the taxpayer's dashboard.

In addition, in order to enable the taxpayers to ascertain that an offline communication (i.e. one which is not system-generated) was indeed sent by the State GST tax officer or not, a new facility for Reference Number (RFN) generation by State tax officer and verification by taxpayer has been provided. Under this feature, the State Tax office can generate a RFN for the physically generated correspondence sent to the taxpayer, which can be validated by the taxpayer (both pre-login and post-login). To verify a Reference Number mentioned on the offline communications sent by State GST officers that are being sent, the users have to navigate on portal(**Services > User Services > Verify RFN**) and provide the RFN to be verified. In case the RFN is of an offline communication generated by the State GST officer, the details with the valid RFN will be displayed. The limited details will be provided pre-login also for verification, while additional details will be provided when the taxpayer logs in and verifies RFN mentioned on an offline communication issued to him/ her.



1/214471/2023 is hereby enjoined upon all concerned that offline communications from the State Taxes Department to taxpayers and other concerned persons relating to administration of GST shall have to be mandatorily generate RFN from BO portal and mention the same RFN on such communications. Further, an advisory issued by GSTN for generation of RFN by the tax officers is attached for guidance.

R Singh

Dr Rashmi Singh (IAS)
Commissioner,

State Taxes Department, J&K
dated: 12/05/2023

No: *Circular/ Jud/02-15/CST*
Copy to the:-

- 1) Additional Commissioner, State Taxes (Tax Planning, Policy and Advance Ruling) J&K.
- 2) Additional Commissioner(Administration & Enforcement) State Taxes Department Kashmir
- 3) Additional Commissioner(Administration & Enforcement) State Taxes Department Jammu
- 4) Deputy Commissioner State Taxes, Enforcements Kathua (Lakhanpur / Samba), Central (Srinagar / Jammu), North (Srinagar / Udhampur Jammu) S,outh (Lower Munda / Jammu).
- 5) Deputy Commissioner (IT, Data Analytics and Economic Intelligence) State Taxes Jammu / Kashmir
- 6) Deputy Commissioner (Hqrs) State Taxes Department J&K.
- 7) Deputy Commissioner (Judicial) State Taxes Department J&K.
- 8) Deputy Commissioner (Recovery), State Taxes Jammu / Kashmir
- 9) Deputy Commissioner (Appeals -1 and Appeals-2) State Taxes Jammu / Kashmir.
- 10) All Assistant Commissioners State taxes Jammu / Kashmir
- 11) All STOs State Taxes Department Jammu / Kashmir
- 12) All concerned officers / officials for information and compliance.
- 13) Office file