

CBIC MAKES DIN MANDATORY FOR PROBE-RELATED COMMUNICATIONS

After the mandatory usage of Document Identification Number (DIN) by income tax authorities, the Central Board of Indirect Taxes (CBIC) has also decided to make DIN mandatory for investigation-related communications for Goods and Services Tax (GST), customs and excise beginning on Friday

No search authorisation, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any other person without such computer-generated DIN being quoted in the communication, a CBIC circular said.

The genuineness of the communication can be checked and verified by visiting the CBIC's website by GST taxpayers and recipients of summons, search warrants.

Any specified communication not bearing electronically-generated DIN shall be treated as invalid and deemed to have never been issued.

It said this move is aimed at increasing transparency and accountability in indirect tax administration and this would create a digital directory for maintaining a proper audit trail of such communications.

Source: The Indian Express