

**F.No.394/39(14)/2018-Commr. (Inv.-Cus)**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**(Investigation-Customs)**

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Jeevan Bharti Building,  
Connaught Circus, New Delhi- 110001  
Dated the 23<sup>rd</sup> December, 2019

To,

All Principal Chief Commissioner/Chief Commissioner of Customs/ Customs (Preventive),  
All Principal Chief Commissioner/Chief Commissioner of Customs & Central Tax,  
All Principal Director General(s)/ Director General(s),  
All Principal Commissioner/Commissioners of Custom/Customs (Preventive)  
All Principal Commissioner/Commissioner of Customs & Central Tax.

Sir/Madam,

**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. 37/2019 dated 05<sup>th</sup> 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, CBIC 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](http://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. 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 4 of Circular No. 37/2019 dated 05.11.2019, shall be treated as invalid and shall be deemed to have never been issued provided the omission is not regularized as per the procedure stated in para 5 of the said circular.

5. 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.

6. Hindi version to follow.

Yours faithfully



(Zubair Riaz)

Commissioner (Investigation-Customs)

Tel. No.: 011-21400625

Email id: [inv.customs@gov.in](mailto:inv.customs@gov.in)