Standing Order No. 01/2020

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 of all officers under the jurisdiction of this Commissionerate is invited to the direction issued in the Circular No. 37/2019 dated 05.11.2019 issued by the Commissioner (Investigation Customs), CBIC and further Standing Order No. 02./2019 dated 07.11.2019 issued by this office regarding 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.

2. Vide the aforesaid 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 the genuineness by confirming the DIN on-line at cbic.gov.in. In continuation of the same, the Board vide its Circular No. 43/2019 dated 23.12.2019 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.

3. Accordingly, the online digital platform/facility already available on the Directorate of Data Management’s (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. The Board has directed 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. In order to implement this new facility of electronically generating the DIN, Shri Divey Sethi, Deputy Commissioner of Customs, Customs Audit Commissionerate, New Customs House, is nominated as the Nodal Officer for this Commissionerate who shall ensure that all the 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.

6. Difficulties faced, if any, may be brought to the notice of the Additional Commissioner of Customs (Audit) Commissionerate, New Customs House, New Delhi.

7. This issues with the approval of the competent authority.

Additional Commissioner of Customs
Customs Audit Commissionerate
New Custom House, New Delhi

Copy to:-

1. PA to the Chief Commissioner of Customs, CCCU (DZ), NCH, New Delhi for information.
2. PA to Commissioner of Customs (Audit) Commissionerate, NCH, New Delhi.
3. DC/AC TBA Circle-I, TBA Circle-II (ICD-PPG) and TBA Circle-III (ICD-TKD), New Delhi.
4. DC/AC ThBA Circle-I and II, OSPCA-I, II and III, New Delhi.
5. DC (P&C), New Customs House, New Delhi.

Deputy Commissioner of Customs
Customs Audit Commissionerate
New Custom House, New Delhi