GOVERNMENT OF ASSAM OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX CUM COMMISSIONER OF TAXES, ASSAM KAR BHAWAN, DISPUR, GUWAHATI-781006 &&&

INSTRUCTION NO. 08/2023-GST

Dated Dispur the 4th May, 2023

Sub: Facility of generation of Document Reference Number (RFN) and use of the same in all offline communications with the Taxpayers and other concerned persons relating to Goods and Service Tax – regarding.

No. CT/GST-40/2020/64: In inviting a reference to the above subject, I am to inform you that Hon'ble Supreme Court of India in their order in the W.P. (C) No. 320 of 2022 (in case of Pradeep Goyal Vs 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 State Tax Officers to taxpayers and other concerned persons so as to bring in transparency and accountability in the indirect tax administration.

- 2. As per the above directions, a new facility for generation of a document **Reference**Number (RFN) has been developed by GSTN in the GST Back Office for the tax officers and in the GST Common Portal for verification of such RFNs by the taxpayers. The facility is now available both in GST Back Office and the GST Common Portal. The RFNs generated can also be viewed by the taxpayers and other concerned persons in the GST Common Portal with login and without login as well.
- 3. The documents, notices, orders, intimations etc. generated by the Tax Officers in the GST Back Office (i.e. system generated) using their Digital Signature Certificates or otherwise are generated with a unique reference number or ARN, which is also printed and communicated on such documents. The same can be seen by the taxpayers in the GST Common Portal in their dashboards. In those types of communications, the RFNs need not be generated again.
- 4. In all other types of communications between the Tax Officers(s) and the taxpayers and other concerned persons relating to administration of GST, the **RFN must be generated and mentioned on the document(s)**. An advisory for generation of such RFN by the Tax Officers in the GST Back Office application and search and verification of the same by the taxpayers in GST Common Portal is enclosed for kind reference.
- 5. It is hereby instructed to all concerned that all offline communications with taxpayers and other concerned relating to administration of GST Back Office (BO) and communicated to the taxpayers/concerned persons through GST Common Portal) must be superscribed with the RFN generated from the GST Back Office (BO) in the process enumerated in the advisory enclosed.

This will come into effect from the day following the day of issue of this letter.

Sd/ = (Rakesh Agarwala, IAS)
Principal Commissioner of State Tax, Assam
Dispur, Guwahati

Memo No. CT/GST-40/2020/64-A

Dated Dispur the 4th May, 2023.

Copy to:

- 1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
- 2. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All) / Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
- 3. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

other concerned persons relating to administration of GST, the RFN mest be

Principal Commissioner of State Tax, Assam,

Dispur, Guwahati

ADVISORY ON REFERENCE NUMBER (RFN) FOR COMMUNICATIONS WITH TAXPAYER

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

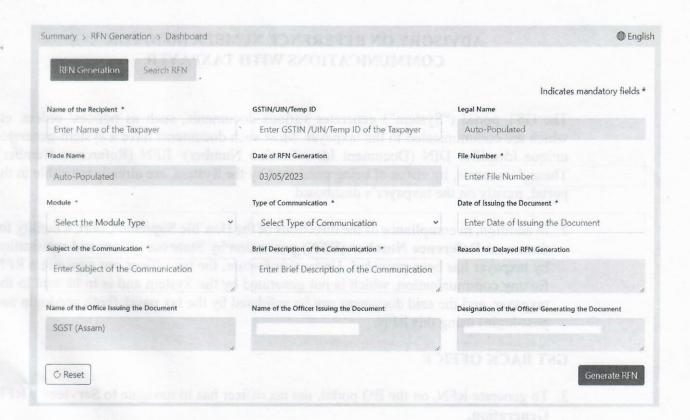
2. In addition, in compliance of the directions of the Hon'ble Supreme Court, a facility for document Reference Number (RFN) generation by State tax officer and verification by taxpayer has been provided. Under this feature, the tax officer can generate a RFN for any communication, which is not generated by the System and is to be sent to the taxpayer, and the said document can be validated by the tax payer (both pre-login and post-login) using this RFN.

GST BACK OFFICE

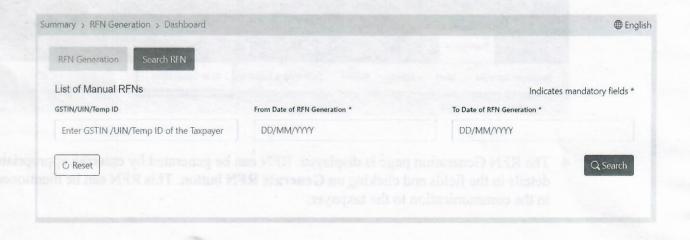
3. To generate RFN, on the BO portal, the tax officer has to navigate to **Services** > **RFN Generation.**



4. The RFN Generation page is displayed. RFN can be generated by entering appropriate details in the fields and clicking on **Generate RFN** button. This RFN can be mentioned in the communication to the taxpayer.



5. Similarly, **Search RFN** feature on the same page can be used to search previously generated RFNs by the said officer.



GST COMMON PORTAL

6. The taxpayers have also been provided the facility to verify this RFN so generated, both pre- and post-login, by navigating to **Services** > **User Services** > **Verify RFN** option.

