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Government of Andhra Pradesh  
Commercial Taxes Department

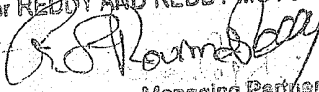
Office of the  
Chief Commissioner of State Taxes  
Eedupugallu, Vijayawada.

C I R C U L A R - 2 of 2022 dt 1.8.2022

Subject: Generation and quoting of document identification number (DIN)  
on any communication issued by the officers/staff of the  
Commercial Taxes Department-regarding.

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1. In keeping with the government's objectives of transparency and accountability in Commercial Taxes Department administration through widespread use of information technology, the commercial taxes department is implementing a system for electronic (digital) generation of a document identification number (DIN) for all communication sent by its officers to taxpayers and other concerned people.
2. To begin with, commercial tax department issued all notices, summons, authorizations, inspection notices, post registration field visits etc., with unique identification number through back office (BO) system of GSTN portal under the AP Goods and Services Tax Act -2017. However, in respect of subsumed acts (APVAT, CST, Luxury Tax, Entertainment tax etc.,) and AP Profession, Trades, Employment and Callings -1987 Act, communication with taxpayers and other people is through manual system without any Document Identification Numbers. Henceforth, it is decided to implement a system generated document identification number (DIN) for all correspondence initiated by the officers of the department with taxpayers and other people under all subsumed acts, other acts administered by the department and also to the extent of process of communication not yet fully developed by the GSTN in BO portal. This measure will create a digital directory for maintaining a proper trail of communication and provide the recipient to ascertain the genuineness.

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3. Henceforth, no correspondence like notices, letters, mails, personal hearing notices etc., will be issued during any enquiry by any proper officer as defined under the acts on or after August 1<sup>st</sup>, 2022, without a computer-generated document identification number. The digital platform for generation of DIN is posted on the online portal of 'apct.gov.in'
4. Whereas DIN is a mandatory requirement, in exceptional circumstances as mentioned below, communication may be issued without an auto generated DIN. However, this exception can be made only after recording the reasons in writing in the concerned file. Also, such communication explicitly state that it has been used without a DIN.
  - i. When there are technical difficulties in generating the electronic DIN.
  - ii. When communication regarding investigation/ enquiry, verification etc., is required to issue at short notice or in urgent situations and the authorized officer is outside the office in discharge of his official duties.
5. Any communication issued without an electronically generated DIN in the exigencies mentioned in para no 4 above shall be regularized within 24 hours of its issuance, by:
  - i. Obtaining the post facto approval of the immediate superior officers as regards the justification for issuing the communication without the electronically generated DIN.
  - ii. Generating the DIN after post facto approval; and
  - iii. Printing the electronically generated proforma bearing the DIN and filing it in concerned file.
6. Any communication which does not bear the electronically generated DIN/Unique identification number shall be treated as invalid and shall be deemed to have never been issued.

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In order to implement this new facility of electronically generating the DIN, the following steps has to be followed.

- i. Officers can login with APHS credentials and in drop down menu select Act, document type etc., and doing so the system will automatically generate the DIN. By mentioning the system generated DIN on the document, it can be uploaded in system.
  - ii. Recipient can check the document in APGST portal by key in the DIN to know the genuineness of the document and download the document.
  - iii. A separate help document will be issued for officers on process flow of generation of DIN through online.
8. Regarding issue of all notices, proceedings and any correspondence under the GST Act shall be through Back Office portal of GSTN only. If any process flow for required correspondence is not available in Back Office portal of GSTN, the same has to be issued by generating DIN as discussed above. Any communication which does not bear the electronically generated DIN/Unique identification number generated through BO portal shall be treated as invalid and shall be deemed to have never been issued.

All the JCs are requested to circulate the instructions to their subordinate officers and staff and follow the instructions scrupulously and if any deviations are found it will be considered adversely and necessary action will be initiated

*C. N. Rajamurthy* 01/06/23  
Chief Commissioner of State Tax (I AC)  
Andhra Pradesh

To  
All the Joint Commissioners in the state  
All the Officers in the O/o the CCST, AP, Vijayawada for information

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*G. S. Reddy*  
Managing Partner