

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

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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.


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.

Summary > RFN Generation > Dashboard English

RFN Generation Search RFN

Indicates mandatory fields *

Name of the Recipient * <input type="text" value="Enter Name of the Taxpayer"/>	GSTIN/UIN/Temp ID <input type="text" value="Enter GSTIN /UIN/Temp ID of the Taxpayer"/>	Legal Name <input type="text" value="Auto-Populated"/>
Trade Name <input type="text" value="Auto-Populated"/>	Date of RFN Generation <input type="text" value="03/05/2023"/>	File Number * <input type="text" value="Enter File Number"/>
Module * <input type="text" value="Select the Module Type"/>	Type of Communication * <input type="text" value="Select Type of Communication"/>	Date of Issuing the Document * <input type="text" value="Enter Date of Issuing the Document"/>
Subject of the Communication * <input type="text" value="Enter Subject of the Communication"/>	Brief Description of the Communication * <input type="text" value="Enter Brief Description of the Communication"/>	Reason for Delayed RFN Generation <input type="text"/>
Name of the Office Issuing the Document <input type="text" value="SGST (Assam)"/>	Name of the Officer Issuing the Document <input type="text"/>	Designation of the Officer Generating the Document <input type="text"/>

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

Summary > RFN Generation > Dashboard English

RFN Generation Search RFN

List of Manual RFNs Indicates mandatory fields *

GSTIN/UIN/Temp ID <input type="text" value="Enter GSTIN /UIN/Temp ID of the Taxpayer"/>	From Date of RFN Generation * <input type="text" value="DD/MM/YYYY"/>	To Date of RFN Generation * <input type="text" value="DD/MM/YYYY"/>
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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.



Goods and Services Tax

Home

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help and Taxpayer Facilities

e-Invoice

Dashboard Services User Services **Verify RFN**

Enter Reference Number of the Document (RFN)*

SUBMIT