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CIRCULAR No. 14/2023

Sub: Generation and quoting of a unique Reference Number (RFN) on all communications issued by officers of the State Goods and Services Tax Department to taxpayers and other concerned individuals, instead of using DIN – instructions issued - reg.

Ref: Circular No.8/2020 dated 04.08.2020 of the Commissioner of State GST

1. The State GST department had implemented a system of Document Identification Number (DIN) for manual communication issued by the officers to taxpayers and other concerned individuals. The generation of DIN was intended to digitalize the offline communications sent from the department to taxpayers or other concerned individuals, ensuring transparency and accountability in tax administration. The DIN facility is currently available in the Model 1 back-end system. However, the State GST Department has transitioned from a Model 1 to a Model 2 back office system as of March 1st, 2022. In the Model 2 back office system, a special Reference Number (RFN) facility is used instead of DIN. Consequently, the circular instructions referred to above need to be modified accordingly.
2. In exercise of the powers vested under Section 168 of the Kerala State Goods and Services Tax Act, 2017, it is hereby directed that no communication, including e-mails, shall be issued to taxpayers and other concerned individuals by any officer or person employed in the implementation of the Act without duly quoting a computer-generated Reference Number (RFN) prominently in the body of such communication. This directive applies, except under the circumstances covered in paras. 3 and 4 below. The facility to generate RFN is provided on the officer login page of the GSTN Model-2 Back Office Application.
3. Although the RFN is a mandatory requirement, communications may be issued without an automatically generated RFN in certain exceptional circumstances, which are described below. However, this exception must only be utilized after documenting the reasons in writing in the relevant file. Additionally, such

communication shall explicitly declare that it was issued without an RFN. The exigent situations under which a communication may be issued without the electronically generated RFN are as follows:


- i. When there are technical difficulties in generating the electronic RFN, or
 - ii. When communication regarding investigation/enquiry, verification, etc., is required to be issued at short notice or in urgent situations, and the authorized officer is outside the office in the discharge of his official duties.
4. The generation of RFN is not required for notices, orders, and communications that are legally issued by SGST officials through the GST Model-2 back office system and are meant to be delivered to the taxpayer via the GSTN Portal. However, under no circumstances shall any manually issued message be eligible for this exemption.
 5. Any specified communication that does not bear an electronically generated RFN and is not exempt from the restrictions listed in Paragraph 3 above will be regarded as invalid and shall be deemed to have never been issued.
 6. In the circumstances described in paragraph 3 above, any communication issued without an electronically generated RFN must be regularized within 15 working days after its issuance, as explained below:
 1. *By obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated RFN;*
 - ii. *By electronically generating the RFN after post facto approval; and*
 - iii. *printing the electronically generated pro-forma bearing the RFN and filing it in the concerned file.*
 8. To implement this new facility of electronically generating the RFN, all supervisory officers shall ensure that all their authorized officers, who are responsible for generating the RFN electronically, are immediately mapped as users in the system and are well-versed with the process for auto-generating an RFN.
 9. The electronic generation of RFN and its use in official communications to taxpayers and other concerned individuals is a transformative initiative. It is reiterated that any specified document issued without the electronically generated RFN shall be treated as invalid and deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions. With this feature, the tax officer can generate an RFN for any communication not generated by the system but to be sent to the taxpayer, and the taxpayer can validate the said document (both pre-login and post-login) using this RFN.
 10. To generate an RFN on the BO portal, the tax officer needs to navigate to Services > RFN Generation. The RFN Generation page will be displayed, and the RFN can be generated by entering the appropriate details in the fields and clicking on the 'Generate RFN' button. This RFN can then be mentioned in the communication to the taxpayer.

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11. Similarly, the "Search RFN" feature on the same page can be used to search previously generated RFNs by the said officer.
12. The taxpayers have also been provided with the facility to verify the RFN generated, both before and after logging in, by navigating to **Services > User Services > Verify RFN option.**

These instructions shall take immediate effect, and Circular No. 08/2020 dated 04/08/2020 stands rescinded with immediate effect.

Your faithfully



22/07/23
COMMISSIONER