

Office of the
Commissioner of State Tax.
Maharashtra State, 8th Floor, GST
Bhavan, Mazgaon, Mumbai-10.

TRADE CIRCULAR

To,

No. CST/JCHQ-5/Document_Reference_Number/B- 170, Mumbai. Date. 03/05/2023.

Trade Circular 10 T of 2023.

- Sub.** : Generation and quoting of Document Reference Number (RFN) on communication/document pertaining to search and inspection issued by the officers of the State Goods and Services Tax Department-reg.
- Ref.** : Directions of Hon'ble Supreme Court in case of Pradeep Goyal Vs Union of India (W.P. (Civil) 320 of 2022), dated 18/07/2022.

In view of the Government's objectives of transparency and accountability in tax administration through use of information technology, the facility for electronic generation of Document Reference Number (RFN) has been developed by GSTN. Under this facility, the tax officer has to generate a RFN for communication/document to be sent to taxpayer or other concerned persons. It also enables taxpayer or that concerned person to verify the authenticity of that document.

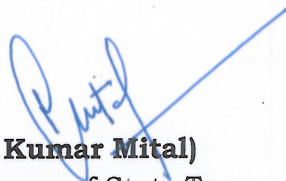
2. In this behalf it may be noted that tax officers have been directed that communications to be made/documents to be sent by tax offices to taxpayers and other concerned persons namely search authorization (INS-01) and inspection notices in the course of any enquiry/investigation proceeding shall use RFN.

GUIDANCE TO TAX PAYERS

3. The taxpayers can verify the authenticity and genuineness of search and inspection document by verifying document **RFN** on the GST portal i.e. **services.gst.gov.in**. It can be verified, both pre- and post-login, by navigating to **Services > User Services > Verify RFN** option.
4. If taxpayer notices or has faced an action of inspection and search on the basis of search authorization (INS-01) or inspection notices, which is without valid RFN; he/she may bring it to the notice of Department. Such taxpayers or concerned persons may inform this either on mail **DC1A@mahagst.gov.in** or may contact on telephone 022-23760081.

The guidelines under this circular are procedural in nature and hence cannot be made use of interpretation of provisions of the law. It is requested to bring it to the


member to bring the contents of this circular to the notice of all the members of your association.


(Rajeev Kumar Mital)
Commissioner of State Tax
Maharashtra

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Copy forwarded with compliments for information to,

- 1) The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
- 2) The Senior Account Officers, State Tax Revenue Audit, Mumbai and Nagpur.
- 3) Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with request to upload this trade circular on the website of the department.


(Vishakha Borse)
Joint Commissioner of State
Tax, (HQ-05), Mumbai.