

CBDT Issues Fresh DIN Circular, Withdraws 2019 Guidelines

In view of the retrospective amendment on the **mandatory quoting of Document Identification Number (DIN)**, the **CBDT** has withdrawn its earlier circular dated August 14, 2019, and issued a fresh circular laying down revised instructions on referencing DIN in communications issued by Income-tax Authorities. While DIN is generally required on notices, orders, summons, and other correspondences, the circular recognizes limited exceptional circumstances where quoting DIN may not be feasible. Such communications issued without DIN must obtain post-facto approval from the competent authority within fifteen days.

Source : Circular

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