

F. No. 370142/14/2026-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 31st March, 2026

Subject: Referencing by Document Identification Number (DIN) – reg.

In exercise of powers conferred on the Central Board of Direct Taxes ('the Board') by section 119 of the Income-tax Act, 1961 and in view of the section 292B and the amendments made in the Income-tax Act, 1961 (insertion of section 292BA) and also in the Income-tax Act, 2025 [section 522] by the Finance Act, 2026, it is specified that the requirement of a computer generated Document Identification Number (DIN) by any income-tax authority referred to in clause (aa) to clause (h) of section 116 of the Income-tax Act, 1961, shall be in the manner laid down in this circular. Accordingly, the Circular No. 19/2019 dated 14.08.2019 on this subject shall cease to have effect from the date of issue of this circular.

2. Referencing by Document Identification Number (DIN) by an income-tax authority referred in para above, henceforth, shall be in accordance with the following, namely:-

- (a) Any correspondence such as notice, letter, order or draft order, summons etc. [hereinafter referred to as 'communication'] by an income-tax authority referred in the first para with any person (not being any officer or authority under the Income-tax Act or any other law) shall be required to be referenced by DIN subject to para 2(b) to para 2(d) and para 3;
- (b) Referencing by DIN in such communication shall also mean and include attaching a separate document mentioning DIN with such communication or mentioning DIN in the email correspondence or otherwise;
- (c) Where such communication is referenced by DIN in any manner, it shall not be required that every page comprising in that communication is also referenced by DIN;
- (d) A public communication shall not be required to be referenced by DIN in any manner, for example communication in nature of guidelines, frequently asked questions etc.

3. In certain situations, it may not be possible to reference a communication by DIN. Communication in such situations can be issued without referencing by DIN as a matter of exception. Such situations illustratively are:-

- (a) Where there are technical difficulties in referencing by DIN or issuance of communication electronically is technically not possible; or
- (b) Where communication regarding enquiry, verification etc. is required to be issued

by an income-tax authority for discharging official duties, in a situation where access to electronic means for referencing DIN is not possible (for example where such authority is outside the office); or

- (c) Where due to delay in PAN migration, PAN is lying with non-jurisdictional Assessing Officer; or
- (d) Where PAN of assessee is not available; or
- (e) Where the functionality to issue communication is not available in the System.

4. All such communications as referred in para 3 above, shall state that it is issued without DIN in view of the stated exceptional situation. Further, all such communications shall require post-facto approval, within a period of 15 days of the date of issue of such communication, by a competent authority based on reasons to be recorded in writing by the issuing income-tax authority.

5. For the purpose of para 4 above,-

- (i) the competent authority for communication issued by an income-tax authority below the rank of Joint Commissioner/Joint Director shall be Joint Commissioner / Joint Director / Additional Commissioner/ Additional Director of Income-tax.
- (ii) the competent authority in any other case not covered under clause (i) shall be Chief Commissioner /Director General of Income-tax.

6. The communication issued in the situations specified in para 3(a), 3(b) & 3(c) above shall be, within 15 working days of its issuance, uploaded on the System alongwith appropriate referencing by DIN by the issuing income-tax authority.

Pradeep Sharma
31.03.2026

(Pradeep Sharma)
Deputy Secretary, TPL-IV, CBDT

Copy to:-

- (i) PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
- (ii) PS to Secretary (Revenue)
- (iii) Chairman, CBDT & All Members, CBDT
- (iv) All Pr.CCIT / Pr.DGIT
- (v) All Joint Secretaries/CITs, CBDT
- (vi) C&AG
- (vii) CIT (M&TP), Official Spokesperson of CBDT
- (viii) O/o Pr. DGIT(Systems) for uploading on official website
- (ix) Addl. CIT (Database Cell) for uploading on the departmental website