Subject: Generation/Allotment/Quoting of Document Identification Number in 
Notice/Order/Summons/letter/correspondence issued by the Income-tax Department -
reg.

With the launch of various e-governance initiatives, Income-tax Department is moving 
toward total computerization of its work. This has led to a significant improvement in delivery 
of services and has also brought greater transparency in the functioning of the tax-
administration. Presently, almost all notices and orders are being generated electronically on 
the Income Tax Business Application (ITBA) platform. However, it has been brought to the 
notice of the Central Board of Direct Taxes (the Board) that there have been some instances in 
which the notice, order, summons, letter and any correspondence (hereinafter referred to as 
"communication") were found to have been issued manually, without maintaining a proper 
audit trail of such communication.

2. In order to prevent such instances and to maintain proper audit trail of all communication, 
the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter 
referred to as "the Act"), has decided that no communication shall be issued by any income-
tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, 
query, investigation, verification of information, penalty, prosecution, rectification, approval 
etc. to the assessee or any other person, on or after the 15th day of October, 2019 unless a 
computer-generated Document Identification Number (DIN) has been allotted and is duly 
quoted in the body of such communication.

3. In exceptional circumstances such as, 

(i) when there are technical difficulties in generating/allotting/quoting the DIN and 
issuance of communication electronically; or
(ii) when communication regarding enquiry, verification etc. is required to be 
issued by an income-tax authority, who is outside the office, for discharging his 
official duties; or
(iii) when due to delay in PAN migration, PAN is lying with non-jurisdictional 
Assessing Officer; or
(iv) when PAN of assessee is not available and where a proceeding under the Act 
(other than verification under section 131 or section 133 of the Act) is sought 
to be initiated; or
(v) When the functionality to issue communication is not available in the system, 

the communication may be issued manually but only after recording reasons in writing in the 
file and with prior written approval of the Chief Commissioner / Director General of income-
tax. In cases where manual communication is required to be issued due to delay in PAN 
migration, the proposal seeking approval for issuance of manual communication shall include 
the reason for delay in PAN migration. The communication issued under aforesaid 
circumstances shall state the fact that the communication is issued manually without a DIN 
and the date of obtaining of the written approval of the Chief Commissioner / Director General 
of Income-Tax for issue of manual communication in the following format-
"...This communication issues manually without a DIN on account of reason/reasons given in para 3(i)/3(ii)/3(iii)/3(iv)/3(v) of the CBDT Circular No...dated ..... (strike off those which are not applicable) and with the approval of the Chief Commissioner / Director General of Income Tax vide number .... dated ..... "

4. Any communication which is not in conformity with Para-2 and Para-3 above, shall be treated as invalid and shall be deemed to have never been issued.

5. The communication issued manually in the three situations specified in para 3- (i), (ii) or (iii) above shall have to be regularised within 15 working days of its issuance, by—

   i. uploading the manual communication on the System.
   ii. compulsorily generating the DIN on the System;
   iii. communicating the DIN so generated to the assessee/any other person as per electronically generated pro-forma available on the System.

6. An intimation of issuance of manual communication for the reasons mentioned in para 3(v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance.

7. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this Circular, the income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31st October, 2019.

8. Hindi version to follow.

(Sarita Kumari)
Director (ITA.II), CBDT

(F.No. 225/95/2019-ITA.II)

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.CCsIT/Pr.DsGIT
   v. All Joint Secretaries/CsIT, 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

(Sarita Kumari)
Director (ITA.II), CBDT