

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 01/2023**

**DATED: 29.03.2023**

**Subject: Generation and quoting of Document Identification Number (DIN) on communications issued under GST by the officers of the Directorate to tax payers and other concerned persons.**

In keeping with the objectives of transparency and accountability in the administration of GST laws through widespread use of information technology, the Directorate of Commercial Taxes is implementing a system of electronic **generation of Document Identification Number (DIN), hereinafter to be referred to as 'WBGST DIN', for those communications under GST that cannot be generated through GSTN portal**, to be sent by the officers to the taxpayers or other concerned persons. Initially the WBGST DIN would be used for summons, arrest memos, search authorizations, inspection notices, recovery proceedings etc. as specified in para 5 of this Circular, relating to a tax payer/ taxable person/any person, as the case may be. This measure would create a digital directory for maintaining a proper audit trail of such communications. Besides, it would provide the recipients of such communications a digital facility to ascertain the genuineness of such communications. Subsequently, WBGST DIN may be extended to other communications.

**2.** The Commissioner, in exercise of the power under section 168 of the WBGST Act, 2017, directs that—

(a) all communications under the WBGST Act and rules made thereunder by officers, not below the rank of State Tax Officer of any Charge / Circle / Large Taxpayer Unit/ Unit or Zone of Bureau of Investigation, as the case may be, shall contain an electronically generated WBGST DIN from the online system of the Directorate of Commercial Taxes **excepting in the following cases:-**

- (i) when any such communication is made through the GSTN portal containing a unique reference number;
- (ii) when any communication is made from the offices under the Directorate of Commercial Taxes **other than** any Charge/Circle/Large Taxpayer Unit/Unit or Zone under Bureau of Investigation;
- (iii) when FORM GST MOV-01 and FORM GST MOV-02 are issued manually by the authorized officer who is outside the office while discharging his official duties.

- (b) WBGST DIN so generated shall be quoted prominently on the body of communications like summons, arrest memos, search authorizations, inspection notices, recovery proceedings and such other communications relating to a tax payer/taxable person/any person, as the case may be.
- (c) when the communication is made by e-mail then the WBGST DIN shall be quoted on the body of the e-mail.

3. Notwithstanding anything mentioned in para 2 of this circular, in exceptional cases mentioned below, communications will be made without WBGST DIN:–

- (a) when there are technical difficulties in generation of WBGST DIN electronically; or
- (b) when communication regarding investigation/inquiry, verification etc. is required to be issued in short notice or in urgent situations and the authorized officer is outside the office while discharging his official duties:

Provided that where the WBGST DIN could not be generated due to reasons specified in clause (a) above, the officer shall generate the corresponding WBGST DIN *post facto* **within three working days** from the date when such difficulties are overcome, and communicate such WBGST DIN to the recipient in the prescribed format given below.

Provided further that where the WBGST DIN could not be generated due to reasons specified in clause (b) above, the officer shall generate WBGST DIN *post facto* **within three working days** from the date of issue of such communication and such WBGST DIN should also be communicated to the recipient in the prescribed format given below.

**Prescribed Format for Communication of *post facto* WBGST DIN**

<p>To          .....          .....</p> <p>GSTIN/Temporary ID, if any:.....</p> <p>You are hereby informed that the WBGST DIN.....is generated <i>post facto</i>, in respect of the communication made by ..... on.....(date) in the matter of .....</p> <p>Date: _____ Signature: _____          _____ Designation: _____</p>
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4. The Commissioner also directs that, subject to para 3 above, any communication, specified in para 2, which does not bear the electronically generated WBGST DIN shall be treated as invalid and shall be deemed to have never been issued.

5. The WBGST DIN will be generated for the following **categories of communication**, viz.,

- i) Summons
- ii) Arrest Memos
- iii) Search authorisations
- iv) Inspection notices
- v) Other communications, such as:
  - (a) Notice for return default
  - (b) Notice for interest default
  - (c) Notice for physical appearance
  - (d) Notice/request against any mismatch for reconciliation
  - (e) Intimation for recovery
  - (f) Intimation for bank garnishee
  - (g) Request for production of documents/ books of accounts
  - (h) Any other communication

6. **Structure of WBGST DIN** issued by Directorate of Commercial Taxes, West Bengal: -

The structure is **WBGST/1015/240123/023NNN** (sample), where–

- **WBGST** is common prefix,
- **The first digit 1 in 1015** stands for office type (can be either **1** for **other offices** or **2** for **circles** or **3** for **charges**),
- **The second, third and fourth digits 015 in 1015** stands for office code,
- **240123** stands for date of generation of WBGST DIN in DDMMYY format,
- **023** stands for serial number starting from **001** for a particular office and a particular date and **NNN** denotes 3-digit alpha-numeric system generated random number.

7. The genuineness of such communication can be **ascertained by the recipient (tax payer/ taxable person/any person)** through the website of the Directorate of Commercial Taxes (<https://www.wbcomtax.gov.in>) using the WBGST DIN itself in the manner detailed below:–



DIN	DIN STATUS	DIN DATE	ISSUING OFFICE
WBGST/1015/230323/004WIQ	VALID	23/03/2023	OFFICE : ISD

DIN search page has a search field to type the WBGST DIN. After typing, user needs to click on the “**Search**” button. In case of a **valid WBGST DIN**, the details of DIN, i.e., **DIN status, DIN date** (of generation) and **name of the office wherefrom the DIN was generated** will be displayed. In the case of an **invalid WBGST DIN**, a message that “**No data available in table**” will be displayed.

**8.** This Trade Circular shall come into force with effect from **1st day of April, 2023**.

**9.** Difficulty in implementing this Trade Circular may be brought to the notice of the Commissioner.

Sd/-  
(KHALID AIZAZ ANWAR, IAS)  
Commissioner, State Tax,  
West Bengal

Memo. No. 35-CT/PRO  
3C/PRO/2023

Date: 29.03.2023

Copy forwarded to the Special Commissioner, Commercial Taxes/ ISD for information and for uploading it on the websites of the Directorate for information of all concerned.

Sd/-  
(Nabanita Pal)  
Special CCT & PRO