

Government of Karnataka
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20 (Vol-IV)

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 23-05-2023



COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-02/2023-24

Sub: Generation and quoting of Document Reference Number (RFN) on communication/document pertaining to search and inspection-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.

The GST portal ("System") generates various documents, such as notices/ orders, etc which are communicated to the taxpayer. Most of such documents have a system-generated unique identifier DIN (Document Identification Number)/ RFN (Reference Number). These documents, by virtue of being generated by the System, are already traceable in the portal, mostly on the taxpayer's dashboard.

Further, in compliance with the directions of Hon'ble Supreme Court of India in case of Pradeep Goyal Vs Union of India (W.P. (Civil) 320 of 2022), dated 18/07/2022 and in view of Government's objectives of transparency and accountability in tax administration through use of information technology, a facility for electronic generation of Document **Reference Number** (RFN) by the State Tax Officer has been developed by GSTN.

Under this facility, the tax officer can generate a RFN for the physically generated correspondence to be sent to taxpayers or other concerned persons.

This facility also enables taxpayer or concerned person to verify/validate the authenticity of that document by verifying the RFNs generated both Pre-login and Post-login in the GST Common Portal.

In this regard, all the officers are hereby instructed to generate RFN (Reference Number) in respect of all offline communication [physically generated communication] such as Notices, Adjournments, Orders, Reminders and RFN so generated shall be superscribed on the document.

The process to generate RFN is as below:

To generate RFN in GST Back Office :

To generate RFN on the BO Portal,

- i. The Tax officer has to navigate to **Services > RFN Generation**, the RFN Generation page is displayed.

- ii. RFN can be generated by entering appropriate details in the fields and clicking on **Generate RFN** button. This RFN shall be mentioned in the communication to the taxpayer.
- iii. The RFN generation page looks as under:

The screenshot displays the 'RFN Generation' form on the GST portal. The form is organized into several sections:

- Name of the Recipient:** Includes a text field for 'Enter Name of the Taxpayer' and a dropdown for 'GSTIN/UIN/Temp ID' with the instruction 'Enter GSTIN /UIN/ Temp ID of the Taxpayer'.
- Legal Name:** A dropdown menu currently showing 'Auto-Populated'.
- Trade Name:** A dropdown menu currently showing 'Auto-Populated'.
- Date of RFN Generation:** A date picker set to '19/05/2023'.
- File Number:** A text field with the instruction 'Enter File Number'.
- Module:** A dropdown menu currently showing 'Audit'.
- Type of Communication:** A dropdown menu with the instruction 'Select Type of Communication'.
- Date of Issuing the Document:** A date picker with the instruction 'Enter Date of Issuing the Document'.
- Subject of the Communication:** A text field with the instruction 'Enter subject of the Communication'.
- Brief Description of the Communication:** A text field with the instruction 'Enter Brief Description of the Communication'.
- Reason for Delayed RFN Generation:** A text field.
- Name of the Office Issuing the Document:** A dropdown menu currently showing 'SGST (Karnataka)'.
- Name of the Officer Issuing the Document:** A dropdown menu currently showing 'MURALIKRISHNA B V'.
- Designation of the Officer Generating the Document:** A dropdown menu currently showing 'Additional Commissioner'.

At the bottom of the form, there is a 'Reset' button on the left and a 'Generate RFN' button on the right. The page header includes 'Goods and Services Tax' and 'MURALIKRISHNA B V Karnataka, Karnataka'. The footer contains copyright information and a disclaimer: 'Site last updated on 13/04/2023 12:41 PM. Designed & Developed by GSTN. Click Here to Report a Problem or Contact 0174-427930/10700. Site best viewed at 800 x 760 resolution in Edge, Google Chrome, Mozilla Firefox and Safari.' The system tray shows the date '17/05/2023' and time '12:41'.

Guidance to taxpayers:

- i. The taxpayers can verify the RFN of the physically generated document/offline communication made by the Tax Officer on the GST common portal, both pre- and post-login, by navigating to **Services > User Services > Verify RFN** option.

The guidelines under this circular are procedural in nature and hence cannot be made use of in interpretation of provisions of the law.

Instructions issued in this circular shall be followed scrupulously by all the officers and any violation or deviation will be viewed seriously.


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