

## GST DRAFT REPLY

**To**

The Assistant Commissioner  
Central Goods and Services Tax  
[Address of Department]

**Subject:** Objection to SCN issued without Document Identification Number (DIN)

Respected Sir/Madam,

I am writing in reference to the communication dated [Insert Date], bearing reference no. [Insert Ref. No.], received from your office purportedly as a Show Cause Notice (SCN)/ASMT-10. In this regard, I respectfully submit as follows:

**1. Background of the Taxpayer:**

[Insert brief description of the taxpayer's business, registration details, and principal place of business.]

**2. Lack of DIN – Violation of CBIC Circulars:**

The communication received does not bear any Document Identification Number (DIN), which is a mandatory requirement as per the CBIC Circular No. 122/41/2019-GST dated 5th November 2019. The said circular makes it explicitly clear that:

“Any specified communication which does not bear the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued.”

The said mandate has been reiterated in CBIC Circular No. 128/47/2019-GST dated 23rd December 2019, thereby leaving no ambiguity in the matter. The DIN system has been introduced to enhance transparency and accountability in tax administration. Therefore, any communication issued in contravention of these circulars is devoid of legal sanctity.

**3. Support from Ministry-Level Clarifications:**

The Ministry of Finance, Government of India, in its Press Release dated 7th November 2019, has reiterated that any notice or communication issued without a DIN “shall be treated as invalid.” Furthermore, the Hon'ble Finance Minister also emphasized this policy publicly via her tweet dated 1st October 2019, thereby reinforcing the government's commitment to ensuring procedural compliance.

**4. Legal Consequence of Non-Compliance:**

In light of the above, the issuance of the SCN without DIN is a procedural irregularity of a fundamental nature. The absence of DIN renders the SCN non-est in law — i.e., it is invalid and deemed never to have been issued. Any response to such a defective notice would amount to waiver of a legal safeguard provided under the GST regime

and is therefore not warranted.

**5. Request for Fresh Valid SCN:**

In view of the legal position outlined above, it is humbly requested that the present communication be treated as null and void. If the department intends to pursue the matter, a fresh SCN may kindly be issued in compliance with the DIN requirement, so that a proper and informed response may be submitted.

We trust the department will take due note of the above and initiate appropriate corrective action.

Thank you.

Yours sincerely,

[Your Name]

[Designation, if applicable]

[GSTIN and Contact Details]

[Date]