

CBDT Circular 4/2026: No DIN = No Valid Tax Notice

How New DIN Rules Make Every Income Tax Communication Without DIN
Legally Non-Existent

INCOME TAX ACT 2025

CBDT

DIN COMPLIANCE

EFFECTIVE MARCH 31, 2026



What is a Document Identification Number (DIN)?

Unique Alphanumeric Code

DIN is a unique computer-generated alphanumeric code stamped on every official income tax communication issued by the department.

Auditable Trail

Creates a complete auditable trail linking each notice to the issuing officer, date, and system — ensuring full accountability.

Originally Under Circular 19/2019

Introduced on August 14, 2019 under the old Income Tax Act, 1961 as a transparency and accountability measure.

Refreshed for 2025

Now updated under Circular 4/2026 for the new Income Tax Act, 2025 — with broader scope and stronger enforcement.

Effective Date

March 31, 2026 — Immediate Effect All communications from this date must carry a valid DIN without exception.

Replaces

Circular No. 19/2019 dated August 14, 2019 The old circular under the Income Tax Act, 1961 stands superseded by this new mandate.

Communications That MUST Carry a Valid DIN



Assessment Notices

Notices under Sections 139 and 144 of the Income Tax Act, 2025 — including all assessment-related communications.



Scrutiny & Demand Notices

All scrutiny selections, demand notices, and reassessment proceedings must carry a valid DIN before dispatch.



Penalty Proceedings

All penalty orders and show-cause notices issued under any provision of the Income Tax Act, 2025.



Survey & Search Authorizations

Authorization letters for surveys under Section 133A and all search warrants issued by the department.




Draft Assessment Orders

All draft orders shared with taxpayers for review and response must include a valid DIN on each page.



Summons & Information Requests

All summons, letters, and requests for information directed at specific taxpayers or third parties.

 **Important:** DIN must appear on each page of the communication OR in the accompanying email/separate document sent alongside the notice.

Old Rules vs. New Rules: What Changed?

A side-by-side comparison of Circular 19/2019 and the new Circular 4/2026 reveals a significantly expanded scope and stronger legal framework for DIN compliance.

Aspect	Circular 19/2019 (Old)	Circular 4/2026 (New)
Applicable Act	Income Tax Act, 1961	Income Tax Act, 2025
Scope	Limited set of communications	ALL official communications
Non-DIN Consequence	Communication deemed non-existent	Communication deemed non-existent
Post-facto Approval	Within 15 working days	Within 15 days
Effective Date	August 14, 2019	March 31, 2026
Coverage	Specified notice types only	Notices, orders, letters, draft orders, summons, information requests

When Can a Notice Be Issued WITHOUT DIN?

The Three Exception Scenarios

1. Technical System Difficulties

The income tax IT system is down, malfunctioning, or otherwise unavailable at the time of communication.

2. No System Access at Location

The officer is in the field — during a survey or search — without access to the department's online portal.

3. Urgent Field Communications

Immediate action is required during an ongoing survey or search operation where delay is not permissible.

Mandatory Requirements for Non-DIN Issuance

1 Specify Reason in Writing

The officer **MUST** document the specific reason for non-generation of DIN in writing at the time of issuance.

2 Post-Facto Approval Within 15 Days

Approval from the competent authority **MUST** be obtained within 15 days of issuing the non-DIN communication.

3 Failure = Legal Invalidity

Failure to obtain post-facto approval within the deadline renders the communication legally invalid and void.

- ❏ **Exempt from DIN Requirement:** General public communications such as FAQs, guidelines, and awareness campaigns that are NOT directed at specific taxpayers do not require a DIN.

The Nuclear Option: No DIN = Legally Non-Existent

1

Deemed Never Issued

Any notice, order, or communication without a valid DIN is treated as if it was **never issued**. It carries zero legal force and cannot compel any compliance action.

2

High Court Precedents

Multiple High Courts across India have **quashed assessment orders** that lacked DIN. There is strong and growing judicial support for taxpayers on this issue.

3

Challenge Window Open

Taxpayers can challenge any **pending proceeding** where the original notice lacks a valid DIN. Review all pending notices immediately with your advisor.

4

No Obligation to Respond

If a notice lacks DIN, the taxpayer has **no legal obligation** to respond or comply. However, always verify with a qualified tax advisor before taking any action.

Who Does This Affect?



CA Professionals

- Verify DIN on EVERY notice before drafting a response
- Check DIN validity on incometax.gov.in verification portal
- File formal objections for notices lacking DIN
- Review ALL pending proceedings for DIN absence
- Update SOPs to include DIN check as Step 1



Startup Founders & Business Owners

- Never respond to a notice without first checking for valid DIN
- Consult your tax advisor before any compliance action
- DIN verification is your first line of defense
- Could invalidate ongoing disputed proceedings in your favor



Tax Officers

- Every communication MUST carry DIN before dispatch
- Non-DIN communications risk being quashed by courts
- Post-facto approval within 15 days is mandatory for exceptions
- System access must be ensured before field operations

Your 5-Step DIN Compliance Action Plan



Step 1: VERIFY

Check DIN on every income tax notice received. Use the [incometax.gov.in](https://www.incometax.gov.in) portal for instant validation.



Step 2: REVIEW

Audit all pending proceedings and past notices for DIN compliance. Flag any missing or invalid DINs immediately.



Step 3: CHALLENGE

For notices without valid DIN, file formal objections citing Circular 4/2026 and relevant High Court precedents.



Step 4: UPDATE SOPs

Train your accounting and compliance team. Make DIN verification the FIRST step in your notice-handling workflow.



Step 5: ARCHIVE

Save Circular 4/2026 for reference. Update all templates and advisory documents to reflect new DIN requirements.

Received a Tax Notice Without DIN? Know Your Rights.

Every Invalid Notice Is an Opportunity

A notice without a valid DIN is not just a procedural lapse — it is a legally non-existent document. This is an opportunity to protect your business and challenge unwarranted proceedings.

Expert Guidance Is Essential

Challenging notices requires precise knowledge of procedure and precedent. Acting without expert advice can inadvertently waive your rights or create new compliance obligations.

Act Before You Respond

Whether you are reviewing pending proceedings or responding to a fresh notice, get complete clarity before you act. The right first step can make all the difference.

Need help navigating income tax notices?

Talk to an expert at **A S Banka Advisors Private Limited** — get clarity on your DIN rights, pending proceedings, and compliance obligations before you take any action.

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