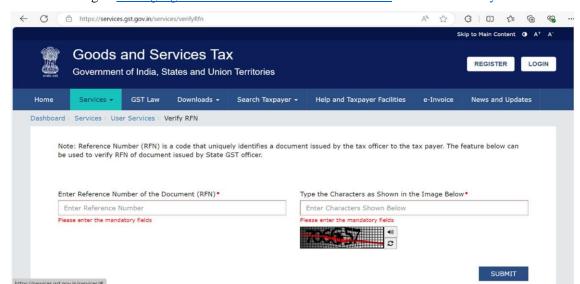
Advisory on issuance of Notices/Orders without digital signatures of the issuing authorities.

September 25th, 2024

Doubts have been created regarding the validity of documents issued by the tax officers on the common portal viz. Show cause No ces, Order of Assessment, Refund Orders etc. which are not containing the Digital signatures on the pdf. document downloaded from the common portal. In this context, it is to be men oned that such documents (i.e. SCN/Orders) are generated on the common portal from the login of the officer, who logs in through Digital Signatures. Further, these documents being computer generated on the command of the officer, may not require physical signatures of the officer as these documents can be issued by the officer only a er logging into the common portal using Digital Signature. Thus, all these documents in JSON format containing the order details along with the issuing officer details are stored in the GST system with the digital signature of the issuing officer.

The validity of the document in ques on vis-à-vis who and for what purpose these documents have been issued can also be verified by the taxpayer pre-login as well as a er login from the GST common portal by naviga ng to the following path:



Post-login: www.gst.gov.in-->Dashboard-->Services-->User Services-->Verify RFN

All communica ons from the officers to the taxpayer/ any other person ini ated through the system can also be verified pre-login through the link $\frac{h}{ps://services.gst.gov.in/services/verifyRfn}$.

It is further men oned that all the cri cal ac ons on the part of officers are performed through digital signature authen ca on of the officer concerned who is authorised for taking that ac on, such as:

- 1. Issue of any no ce in any module
- 2. Issue of any order in any module
- 3. Issue of any refund order

Thanks

Team GSTN