

Got an income tax notice? What you must check before trusting any tax notice

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The 2026 circular retains DIN as mandatory for most tax communications but allows greater flexibility in how it is referenced, including via email or attachments without requiring it on every page.

The new DIN rules strengthen transparency while offering flexibility to tax authorities in exceptional situations. For taxpayers, **the DIN continues to serve as a critical safeguard against unauthorized or invalid communications.**

In a significant compliance update, the [Central Board of Direct Taxes](#) (CBDT) has introduced a revised framework for Document Identification Number (DIN) through Circular No. 4/2026, effective March 31, 2026. The move replaces the earlier 2019 circular and aims to streamline tax communication while reducing litigation and procedural bottlenecks.

What is DIN

A Document Identification Number (DIN) is a unique reference number assigned to every communication issued by the Income Tax Department—such as notices, orders, summons, or letters. Its primary purpose is to ensure transparency, authenticity, and traceability of tax-related correspondence.

Under the new rules, any communication issued without a DIN may be treated as invalid, reinforcing its central role in tax administration.

For taxpayers, this means that checking the DIN on any notice received is now a critical first step to verify its legitimacy.

Key changes in the 2026 circular

The updated circular largely retains the core objective of the 2019 framework but introduces important procedural relaxations and clarity:

DIN remains mandatory for most communications issued by tax authorities. DIN can be referenced flexibly—it may appear in the document, email, or as an attachment. Not every page of a communication needs to carry the DIN, provided it is referenced appropriately.

Additionally, general public communications—such as guidelines or FAQs—are exempt from DIN requirements.

What's major shift

One of the most notable changes is the shift in approval mechanism for communications issued without DIN.

Under the 2019 rules, prior approval from senior authorities was mandatory. The 2026 circular allows post-facto approval within 15 days of issuing such communication.

This change is aimed at improving administrative efficiency and reducing delays in time-sensitive cases.

When can notices be issued?

CBDT has clarified that issuing communications without DIN will be allowed only in exceptional circumstances, including:

Technical issues preventing DIN generation
 Lack of access to electronic systems (e.g., field operations)
 PAN-related issues, such as migration delays or unavailability
 System functionality constraints

These exceptions are limited and must be clearly justified by the issuing officer.

Mandatory disclosure and approval timeline

In cases where DIN is not quoted:

**The communication must explicitly state the reason for its issuance without DIN--
 Officers must obtain approval within 15 days from the competent authority
 The communication must subsequently be uploaded in the system with proper DIN tagging**

Failure to comply with these requirements could render the communication procedurally defective.

Expanded authority for approvals

The 2026 circular broadens the list of officers who can approve such cases. **Approval authority now includes:**

**Joint Commissioner / Joint Director
 Additional Commissioner / Additional Director**

Earlier, such approvals were restricted to higher authorities like Chief Commissioners or Directors General.

Why this change was introduced

The revision comes against the backdrop of increased litigation around DIN compliance. The earlier framework, while well-intentioned, led to disputes where technical lapses invalidated otherwise legitimate proceedings.

The Finance Act, 2026 has already introduced retrospective amendments to validate certain past notices. The new circular is seen as a course correction, balancing procedural integrity with administrative practicality.

What you should know

From a taxpayer's perspective, the updated DIN framework reinforces due diligence:

Always verify the presence of DIN on any tax notice
Treat communications without DIN cautiously unless justified
Check if such notices are later validated within the prescribed timeline
Maintain records of all communications for audit trail purposes
