



The Hon'ble ITAT bench Delhi held that the final assessment order passed without mentioning the documentation identification number(DIN) shall be void-ab-intio (invalid)

Brandix Mauritius Holdings Ltd [TS-760-ITAT-2022(DEL)]

Delhi, September 23, 2022

In the present case, the assessee challenged the final assessment order passed by revenue on the ground that no DIN has been mentioned on the order as mandated by CBDT vide it's Circular No. 19/2019 dated 14.08.2019.

However, revenue contended that the DIN was generated but due to some technical issue It was not reflected in the order, revenue also contended that the error is not so fatal and material to make the order invalid.

ITAT Delhi Held that: -

The error by revenue was not committed under the exceptional circumstances as given under CBDT Circular No. 19/2019 hence in absence of the exceptional circumstances, the document should be considered without DIN and declared the document as invalid.

To this regard, the appeal of the revenue has been dismissed by the Hon'ble High court of Delhi and the Hon'ble Court affirmed the order of the tribunal.

**DIN (Document Identification Number is a unique 20-digit identification code which is mentioned in the documents sent to the taxpayers by the revenue department this number helps the taxpayers to know the genuineness of the document.*

