UDIN

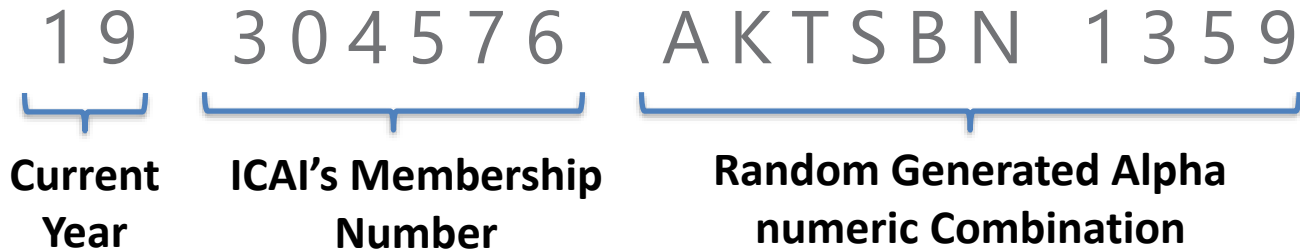## CA Unified Portal

Introduction

Unique Document Identification Number (**UDIN**) is 18-Digits system generated unique number for every document certified/attested by Practicing Chartered Accountants.

1 9   3 0 4 5 7 6   A K T S B N   1 3 5 9

Current Year   **ICAI's Membership Number**   **Random Generated Alpha numeric Combination**

Coverage..

- Why UDIN ?
- Generating the UDIN
- Viewing the UDIN
- Presentation of UDIN
- FAQs

क्यों UDIN ?

➤ *Financial documents / certificates* attested by third person *misrepresenting* themselves as *CA Members.*

➤ C*omplaints* of *signatures of CAs* being *forged by non CAs*.

➤ To curb such malpractices, ICAI has come out with an innovative concept of UDIN.

➤ Securing the *authenticity of the documents*.

CA Vedant K. Parikh

For ?

Part I

Generating the UDIN → **Viewing the generated UDIN**

Who ? *Full time Practicing Chartered Accountant.*

Part II

✓ *Member*
✓ *Regulators*
✓ *Stakeholders*

who are having the UDIN.

CA Vedant K. Parikh

Generating the UDIN

Mandate on UDIN

1. Certificates	2. GST & Tax Audit Reports	3. Audit, Assurance & Attest Functions

Date: 1st February, 2019   1st April, 2019   1st July, 2019

Option: 36 Options to choose from..   33 Options to choose from..   22 Options to choose from and sub options thereof..

CA Vedant K. Parikh

1. Certificates

CA Vedant K. Parikh

2. GST & Tax Audit Reports

3. Audit, Assurance & Attest Functions

Mention of UDIN*

XYZ & Associates

Chartered Accountants

FRN. : ######

Signature

Date: *DATE OF SIGNIING THE DOCUMENT*

Place: *PLACE OF SIGNIING THE DOCUMENT*

Membership Number : ######

UDIN : YY MMMMMM AAAAAA 0000

*

CA Vedant K. Parikh

Viewing the generated **UDIN**

Viewing the generated **UDIN**

CA Vedant K. Parikh

FAQs

1. Signing the UDIN

Date of signing of the Document → 15 Days → Generation of UDIN

The date on which the Document is signed/ certified by the member is to be mentioned under this head.

The date on which the UDIN for Document is generated by the *full time practicing Chartered Accountant* is to be mentioned under this head.

CA Vedant K. Parikh

2. Log / Revocation of UDIN

CA Vedant K. Parikh

3. Revocation of the UDIN

The UDIN once generated can be revoked or cancelled with narration.

UDIN is searched before revocation	UDIN is searched after revocation
Alert message will go to him about the revocation of the UDIN	Narration indicated by Member with date of revocation will be displayed.

CA Vedant K. Parikh

4. Single UDIN for one Assignment.

No.

UDIN is to be generated *Assignment wise* and *same UDIN* is to be used in *all documents signed under that assignment*.

Say for Example while signing the various certificates while doing Bank Audit, *same UDIN can be used for all certificates* to be signed for that particular *Bank Audit Assignment*.

CA Vedant K. Parikh

5. How UDIN can be edited?

UDIN once generated *cannot be edited*. A preview option is available after entering all details for generating UDIN for verifying its correctness before Generation.

CA Vedant K. Parikh

6. Is UDIN required by in case of Audit/Limited Review Reports from a Component Auditor to Principal Auditor?

Yes, UDIN is required to be generated by *Component Auditor also.*

7. Is UDIN required to be mentioned on every page of the Document or it can be mentioned at the last?

UDIN shall be mentioned *after every Signature and Membership Number* of the Member.

XYZ & Associates
Chartered Accountants
FRN. : ######

Sample Stamp Signature

Membership Number : ######

UDIN : YY MMMMMM AAAAAA 0000

8. What is the consequence of not generating UDIN which are made mandatory by ICAI in respective phases?

UDIN generation has been made mandatory as per the Council Decision hence not generating UDIN for mandatory documents will amount to *non-adherence of the Council Decision* and *may attract disciplinary proceedings* as per the *Second Schedule Part II of The Chartered Accountants Act, 1949*.
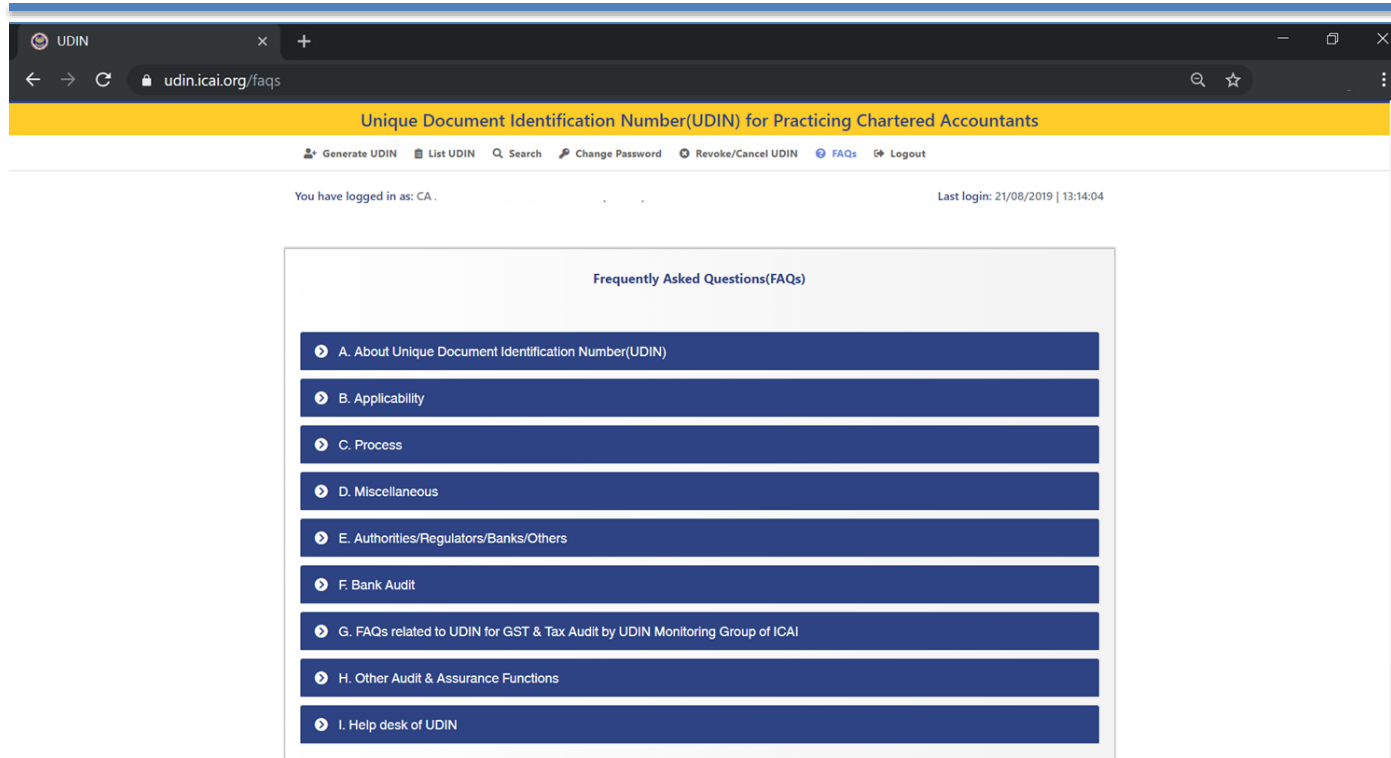
9. Whether UDIN will be applicable only for manually signed documents or also for digitally signed certificates being uploaded online such as Form 15 CB?

DIN will be applicable both for manually as well as digitally signed Certificates / uploaded online. In case of digitally signed / online certificates like MCA, ROC, RBI certificate/reports, UDIN has to be generated and retained for providing the same on being asked by any third party/ authority.

CA Vedant K. Parikh

FAQs on UDIN Portal

CA Vedant K. Parikh

CA Vedant K. Parikh

+91 94272 61777

cavedantkparikh@gmail.com