

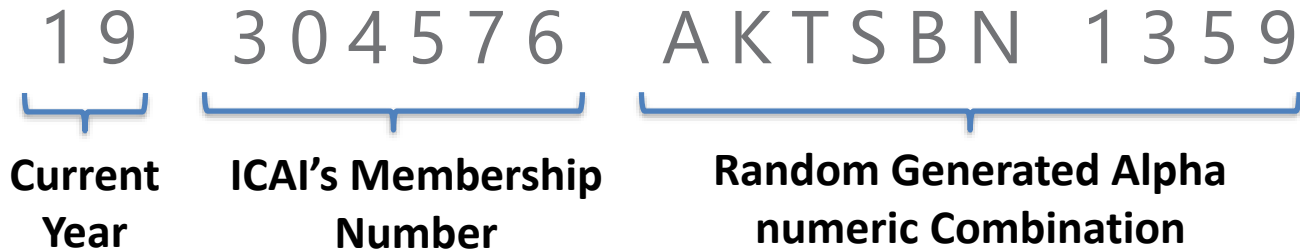
UDIN

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.



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.*
- *Complaints 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.*



For ?

udin.icaai.org

Part I

Generating the UDIN



Part II

Viewing the generated UDIN

Who ?

Full time
Practicing

Chartered Accountant.

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

who are having the
UDIN.



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..



1. Certificates

UDIN

udin.icaai.org/generate-udin

*Document Type

Certificates ⓘ GST and Tax Audit ⓘ Audit & Assurance Functions ⓘ

It is mandatory to obtain UDIN for all Certificates* issued where the financial information/related contents is certified as True and Fair / True and Correct / Correct. It should also be noted that for certificates, detailed Guidance note have been issued by AASB of ICAI as Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) with illustrative formats, to be followed by the Practicing Chartered Accountants. *Certificates includes Reports issued in lieu of a certificate in terms of Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)

*Type of Certificate

-- Select --

*Date of Signing of Document (DD/MM/YYYY)

Figures/Values: (Do not disclose client details)

S.no.	Particulars ⓘ	Figures ⓘ
* 1.	Particulars	Figures
* 2.	Particulars	Figures
3.	Particulars	Figures

[Add More](#)

*Document Description (Do not disclose client details) ⓘ

[Send OTP](#)



2. GST & Tax Audit Reports

The screenshot shows a web browser window with the URL `udin.icaai.org/generate-udin`. The page title is "UDIN". The interface is for generating a UDIN for a "GST and Tax Audit" report. It includes a document type selector, a mandatory notice about the 2019 requirement, a dropdown for the report section, a date field, a table for figures/values, an "Add More" button, a document description field, and a "Send OTP" button.

*Document Type

Certificates GST and Tax Audit Audit & Assurance Functions

With effect from 1st April, 2019, it is mandatory to obtain UDIN for all Reports issued under Income Tax Act, 1961 and Central Goods & Services Act, 2017

* Particulars of Section / Form under which Report issued: Section 44AB(a) of IT Act, 1961

* Date of Signing of Report (DD/MM/YYYY):

Figures/Values:

S.no.	Particulars	Figures
* 1.	Total Turnover as per Form 3CD	Figures
* 2.	Net Profit/ Turnover as per Form 3CD	Figures
* 3.	WDV of Fixed Assets	Figures
* 4.	Assessment Year	YYYY-YYYY
* 5.	FRN	Firm Registration Number
6.	PAN of the Assessee	PAN

[Add More](#)

* Document Description:

[Send OTP](#)

3. Audit, Assurance & Attest Functions

UDIN

udin.icaai.org/generate-udin

*Document Type

Certificates ⓘ GST and Tax Audit ⓘ Audit & Assurance Functions ⓘ

With effect from 1st July, 2019, UDIN is mandatory for all Audit and Assurance functions which are not covered under above two categories.

* Type of Audit

Statutory Audit - Corporate

* Under Act / Law / Statute / Regulation

Companies Act, 2013

* Date of Signing of Report (DD/MM/YYYY)

Figures/Values:

S.no.	Particulars	Figures
* 1.	Financial Year	dd-mm-yyyy-dd-mm-yyyy
2.	PAN of the Assessee	PAN
* 3.	Gross Turnover/Gross Receipt	Figures
* 4.	Shareholder Fund/Owners Fund	Figures
* 5.	Net Block of Property, Plant & Equipment	Figures
* 6.	FRN	Firm Registration Number

Add More

* Document Description ⓘ

Send OTP



Mention of UDIN*

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



Date: *DATE OF SIGNING*
THE DOCUMENT

Place: *PLACE OF SIGNING*
THE DOCUMENT

Membership Number : #####

UDIN : YY MMMMMM AAAAAA 0000

*



Viewing the generated **UDIN**

Viewing the generated UDIN

VERIFY UDIN BY AUTHORITIES/REGULATORS/BANKS/OTHERS
(Please provide the following mandatory information to Verify UDIN)

All fields are required

Name:

Enter Mobile No.:

Enter E-mail:

Enter Unique Document Identification Number(UDIN):

Captcha:

Enter Captcha Numerals:



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.



2. Log / Revocation of UDIN

The screenshot displays the UDIN portal interface. At the top, there is a navigation bar with the logo of The Institute of Chartered Accountants of India (ICAI) and the text "The Institute of Chartered Accountants of India (Set up by an Act of Parliament)". Below this, a yellow banner reads "Unique Document Identification Number(UDIN) for Practicing Chartered Accountants". The main navigation menu includes links for "Generate UDIN", "List UDIN", "Search", "Change Password", "Revoke/Cancel UDIN", "FAQs", and "Logout".

The user is logged in as "CA JAINAM PARESHKUMAR SHAH (168851)" and the last login time is "21/08/2019 | 13:14:04".

The main content area is titled "List UDIN Documents" and contains a table with the following columns: S.No., UDIN, MRN, Document Type/subtype, Document Description, Date of Document, Created Date, Financial Figures/Particulars, and Status. There are "Print List" and "Download List" buttons above the table.

S.No.	UDIN	MRN	Document Type/subtype	Document Description	Date of Document	Created Date	Financial Figures/Particulars	Status
1.								Status: Active Print UDIN Revoke UDIN
2.								Status: Active Print UDIN Revoke UDIN
3.								Status: Active Print UDIN Revoke UDIN



3. Revocation of the UDIN

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

UDIN is searched
before revocation

Alert message will go
to him about the
revocation of the
UDIN

UDIN is searched
after revocation

Narration indicated
by Member with
date of revocation
will be displayed.



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*.



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.



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. : #####



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*.

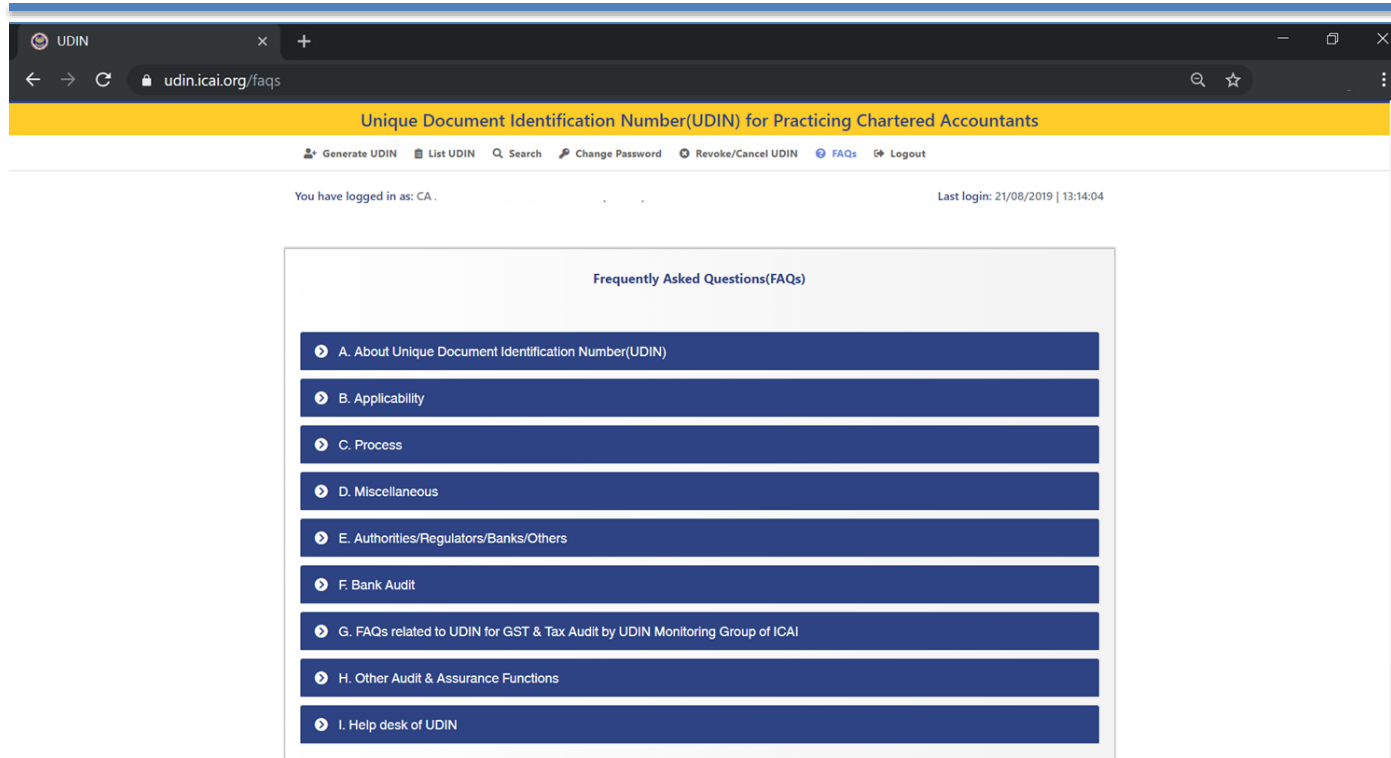


9. Whether UDIN will be applicable only for manually signed documents or also for digitally signed certificates being uploaded online such as Form 15 CB?

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.



FAQs on UDIN Portal



The screenshot shows a web browser window with the URL udin.icaai.org/faqs. The page title is "Unique Document Identification Number(UDIN) for Practicing Chartered Accountants". The navigation bar includes links for "Generate UDIN", "List UDIN", "Search", "Change Password", "Revoke/Cancel UDIN", "FAQs", and "Logout". The user is logged in as "CA" and the last login time is "21/08/2019 | 13:14:04". The main content area is titled "Frequently Asked Questions(FAQs)" and contains a list of nine categories, each with a right-pointing arrow icon:

- A. About Unique Document Identification Number(UDIN)
- B. Applicability
- C. Process
- D. Miscellaneous
- E. Authorities/Regulators/Banks/Others
- F. Bank Audit
- G. FAQs related to UDIN for GST & Tax Audit by UDIN Monitoring Group of ICAI
- H. Other Audit & Assurance Functions
- I. Help desk of UDIN





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