

FAQs on Unique Document Identification Number (UDIN) (Revised 2024)



The Institute of Chartered Accountants of India
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Q1. What is Unique Document Identification Number (UDIN)?

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

Q2. Why UDIN?

Ans. It has been noticed that financial documents/certificates attested by third person misrepresenting themselves as CA Members are misleading the Authorities and Stakeholders. ICAI is also receiving number of complaints of signatures of CAs being forged by non CAs.

Q3. What is the objective of UDIN?

Ans. To curb the malpractices of certification by non-CAs by impersonating themselves as CAs, the ICAI has come out with an innovative concept of UDIN i.e. Unique Document Identification Number which has been implemented in phased manner. It will secure the certificates/reports/ document attested/certified by practicing CAs. This will also enable the Regulators/Banks/Third parties to check the authenticity of the certificates/reports/documents.

Q4. What is the syntax of 18-Digits of UDIN?

Ans. The 18- digits UDIN is a system generated random number with specific syntax i.e YY MMMMMM AAAAAANNNN. For e.g. 19304576AKTSBN1359, where

First 2 Digits are YY - Last 2 digits of the Current Year (19 for the year 2019)

Next 6 Digits are MMMMMM – ICAI’s Membership No. (304576 in this case)

Last 10 Digits are AAAAAANNNN – Alpha-numeric generated randomly by the system (AKTSBN1359)

FAQs on Unique Document Identification Number (UDIN)

Q5. When UDIN has been made Mandatory?

Ans. Unique Document Identification Number (UDIN) has been made mandatory for all kinds of the Certifications, GST and Tax Audit Reports and other Audit, Assurance and Attestation functions undertaken/signed by full-time Practicing Chartered Accountants.

As per the Council decision taken at its 379th Meeting held on 17th & 18th December, 2018, UDIN has been made mandatory in phased manner as per following schedule:

- For all Certificates w.e.f. 1st February, 2019.
- For all GST and Tax Audit Reports w.e.f. 1st April, 2019.
- For all other Audit, Assurance and Attestation functions w.e.f. 1st July, 2019.

Q6. Who has to generate UDIN?

Ans. All Practicing CAs having full-time Certificate of Practice (CoP) have to generate UDIN after registering themselves on UDIN Portal.

Q7. Who can register on UDIN Portal?

Ans. Practicing CAs having full-time CoP can only register on the UDIN portal to generate UDIN.

Q8. Is any person other than CA allowed to register at UDIN portal?

Ans. No, Only CAs who is having full-time Certificate of Practice (CoP) can register on UDIN portal to generate UDIN.

Q9. Can a Partner generate UDIN for attestation functions done by another Partner?

Ans. No, only signing Partner has to generate UDIN.

Q10. Whether a Firm can register on UDIN Portal?

Ans. No, only members of ICAI having full-time Certificate of Practice can register on UDIN Portal.

Introduction

Q11. Who will generate UDIN for the assignment carried out by CA firm?

Ans. Only the Partner/ Proprietor signing the document for such assignment will have to generate UDIN. In case, more than one Partner has signed for that assignment, then all such signing partners have to generate UDIN separately.

Q12. Is UDIN applicable for Members in Industry?

Ans. No, as UDIN is applicable only on Practicing CAs with full time CoP.

Q13. Can Part Time CoP holder generate UDIN?

Ans. No, since part-time CoP holders cannot certify the documents. Hence, they have no access to UDIN Portal.

Q14. How to Register on UDIN Portal?

Ans. Practicing CAs with full time CoP can generate UDIN after registering himself on UDIN Portal. The member has to simply login to generate UDIN.

To register on UDIN, please follow the below steps:

- Click “Member Registration” on Menu bar or click at “For first time sign up, click here” under the Member Login.
- “First Time Registration for Members” window will be opened. After entering Six-digits Membership No. (MRN), Date of Birth and Year of Enrolment, please click “Send OTP”. An OTP will be sent on the registered Mobile and Email of the Member.
- On confirmation of OTP as received, a Username and Password will be sent to the registered Email and Mobile No.

Q15. How to generate a Unique Document Identification Number (UDIN)?

Ans. To generate UDIN, a member has to login by entering the MRN and Password and follow the below steps:

- “Generate UDIN” page will be displayed which will contain pre- filled details of Name, MRN, Email-id and PAN Number of the member.
- Select the FRN of the firm on behalf of which the UDIN is being generated. If the member is not carrying out the assignment on behalf of any firm, member can mention NA/Not Applicable/ Individual Capacity in the place of FRN.
- Please Select “Document type”.
- Enter the Type of Certificates/ Particulars of Section / Form under which Report issued / Type of Audit / Under Act / Law / Statute / Regulation etc. depending upon the document type.

Registration

- Enter “Date of Signing of Document” i.e. the date of signing/ certifying the document.
- Enter appropriate key fields.
- Then mention the description/ details about the Document in 15 to 250 characters under “Document Description”.
- Then Click the button “Send OTP”.
- After this an OTP will be received on Registered Mobile and Email of the Member. The received OTP remains valid for 5 minutes and can be entered within 90 seconds.
- Then Enter OTP as received and click on “Verify OTP” Button. If OTP is not entered within time frame, member can click on “Resend OTP” button. Member can try option of resending OTP for maximum 5 attempts.
- After clicking on “Verify OTP” button click “Preview” button. In Preview, details as entered for generating the UDIN will be displayed. If there is any change/error in the content, click “Edit/Back” button, or else, click “Submit”.

Thereafter, 18 Digit UDIN will be generated having a QR Code, that UDIN can be used for mentioning on the Document for which it has been generated either by printing the same or by handwritten. If it is being handwritten, it is to be mentioned after Signatures and Membership Number of the Member.

Q16. What is UDIN QR code?

Ans. UDIN QR code is a codified array of information relating to a UDIN. After scanning the QR code, user will be redirected to Verify UDIN page with a pre-filled UDIN.

Q17. When to generate UDIN?

Ans. UDIN is to be generated at the time of signing the Documents. However, in alignment with SQC-1 and SA 230, the same can

be generated within 60 days (**refer the Annexure 6.1 of this booklet**) from the signing of the same (both the dates i.e signing of the document and date of generation of UDIN are included in the time

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allowed). Further, for the documents where the respective Regulator/(s) or other stakeholders require UDIN immediately on signing or within a specified period, the same shall be provided by the member.

Q18. For generating UDIN, is any document required to be uploaded on UDIN Portal?

Ans. No document is required to be uploaded for generating UDIN.

Q19. Is it advisable to change the password after first login?

Ans. The password generated by the system is encrypted to ensure the appropriate safety. However, interested Members may change the password at any time through "Change Password" button.

Q20. How to change the Password?

Ans. To change Password, a member has to follow the below steps:

- Please Login.
- Click on "Profile" from menu bar.
- Then Click "Change Password".
- Enter the current Password.
- Then Enter New Password, then click send OTP. An OTP will be sent on registered Mobile and Email-id.
- On confirmation of the OTP as received, the password will be reset.

Q21. What to do in case I forget the password?

Ans. A member has to follow the below steps, in case he forgets the password:

- Please Click "Forgot Password".
- "Forgot Password" form will be opened, enter six-digit Membership No., Date of Birth and Year of Enrolment and click "Send OTP". An OTP will be sent on registered

Mobile and Email-id.

- Enter the OTP as received and click "Continue".

On confirmation of OTP as received, a Username and Password will be sent to the registered Email and Mobile No.

Registration

Q22. How can I change my Mobile Number and/or Email-id in UDIN? When would I be able to generate UDIN in case of change of Mobile Number and Email-id?

Ans. In UDIN, the details of Members are fetched from ICAI records in SSP. In case any member wants to update his Mobile No. and / or Email-id, he has to update the same at SSP (Self Service Portal). Only after the approval of these details at SSP, these will be updated at UDIN Portal automatically from SSP.

Q23. Whether fresh registration is required for every financial year?

Ans. There is no need for fresh registration under UDIN Portal for every financial year.

Stakeholders/Third Party Verification

Q24. How can Authorities/Regulators/Banks/Others verify UDIN?

Ans. The UDIN can be verified through the “Verify UDIN” on UDIN Portal by following below steps:

- Please click on Verify UDIN.
- A window for entering few details for verification will open.
- Select option from the drop down on behalf of the verifier who is verifying the UDIN.
- Enter the details such as Name of the verifier, Mobile Number and Email-id of the person searching the UDIN.
- Enter captcha and tick on the declaration. Then click on “Send OTP”.
- OTPs will be delivered on the entered email ID and mobile no.
- Validate both OTPs.
- The Authorities/Regulators/Banks/others can view the certain information from the document for which the UDIN is verified.

Q25. For verifying UDIN, whether a regulator/third party requires to register on UDIN portal?

Ans. No, Registration is not required for regulator/third party for verification. For verifying the UDIN regulator/third party has to mention UDIN number, Mobile number, email ID and Name of the authorities searching UDIN.

Q26. Which type of Regulators/third parties can ask for UDIN?

Ans. All Regulators / Stakeholders like RBI, SEBI, CBDT, CBIC, RERA, MCA, IBA etc. can ask for UDIN as it has become mandatory to generate UDIN by every full-time practicing member vide 379th Council Meeting dated 17th and 18th December 2018. ICAI has also approached various Regulators informing about the UDIN mandate and requested them to insist upon UDIN on all documents certified by CAs.

Registration

Q27. How will members be informed when third Party verifies

UDIN? Ans. Whenever a Third Party / Stakeholder verifies UDIN through the UDIN

Portal, the concerned member would get an email and SMS alert (providing the name and contact number of the verifier as entered by him at the time of verification) conveying that the Third Party has verified his UDIN.

Q28. Whether UDIN is mandatory for each certification done by CAs?

Ans. As directed by the 379th ICAI Council Meeting held on 17th and 18th

December, 2018, UDIN is mandatory w.e.f. **1st February, 2019** for all Certificates certified by Practicing CAs.

Q29. UDIN is mandatory for all the certificates from 1st February 2019? What is meant by Certificates?

Ans. 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.

Members' attention is drawn that AASB (Auditing and Assurance Standard Board) of ICAI has already issued Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) with illustrative formats, to be followed by the Practicing Chartered Accountants.

A dropdown illustrative list as below is appearing on the Portal from which the Member can select the certificate they are going to issue. In case the certificate is not matching with the list provided, he is advised to select "Others" and mention the nomenclature of the Certificate under "Document Description".

1. Additional Certification by Concurrent Auditors not forming part of Concurrent Audit Assignment
2. Capital Contribution Certificate/Net Worth Certificate
3. Certificate issued by Statutory Auditors of Banks
4. Certificate issued by Statutory Auditors of Insurance Companies
5. Certificate issued for KYC purpose to banks confirming sole proprietorship
6. Certificate issued under RERA
7. Certificate of Liquid Asset U/S 45-IB of RBI Act, 1945

Certificates

8. Certificate of physical verification of securities issued by Concurrent Auditors of Treasury Department of Banks
9. Certificate of Short Sale of Securities issued by Concurrent Auditors of Treasury Department of Banks
10. Certificate Regarding Sources of Income
11. Certificates for Claiming Deductions and Exemptions under various Rules and Regulations
12. Certificates for Funds/ Grants utilisation Charitable Trust/Institution
13. Certificates for Funds/ Grants utilisation for NGO's
14. Certificates for Funds/ Grants utilisation for Statutory Authority
15. Certificates for Funds/ Grants utilisation under FERA/FEMA/ Other Laws
16. Certificates in form 15CB.
17. Certificates in relation to initial Public Issue/compliances under ICDR and LODR.
18. Certificates issued on basis of Statutory Records under Companies Act, 2013 & applicable provisions
19. Certificates issued under LLP Act
20. Certification for claim of refund other Indirect Taxes.
21. Certification for claim of refund under GST
22. Certification of arms length price u/s 92 of the Income Tax Act, 1961.
23. Certification of Fair Values of Shares of Company for Buy Back
24. Certification of Fair Values of Shares of Company for the scope of merger / de-merger

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25. Certification of Fair Values of Shares of Company for transfer of shares from resident to non-resident.

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26. Certification of Fair Values of Shares of Company for Allotment of further shares
27. Certification under Exchange Control legislation
28. Certification under the Income-Tax Laws for various Deductions etc.
29. Net worth Certificates for Bank finances
30. Net worth Certificates for Bank Guarantee
31. Net worth Certificates for Student Study Loan
32. Net worth Certificates for Visa by Foreign Embassy
33. RBI Statutory Auditor Certificate for NBFCs
34. Turnover Certificate
35. Working Capital Certificate/Net Working Capital Certificate
36. Others

*Certificates includes Reports issued in lieu of a Certificate in terms of Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)

Q30. What is required to generate UDIN for Certificates?

Ans. For generating UDIN, the Document type is to be selected as Certificates. Thereafter, date of signing the document is to be mentioned. There are 3 fields for entering the financial figures / values from the Certificates and the description of the figure/ value so entered. Out of these, 2 fields are mandatory. In case, there is no financial figure / value available in the document, 0 (zero) is to be mentioned and in description it should be clarified that no financial figure / value is available.

Q31. What is meant by “Date of signing of Document”?

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

Certificates

Q32. What is meant by “Document Description”?

Ans. Under “Document Description”, the details of the document for which the UDIN is being generated are to be filled in 15 to 250 characters only.

Q33. What are the Financial Figures and Particulars required to be mentioned for generating UDIN for Certificates?

Ans. Any Financial Figure and its particular from the Certificate such as Turnover, Net worth etc. for which UDIN is being generated is to be mentioned under Financial Figures and Particulars.

Two Financial Figures are mandatory out of three fields. In case, there is no financial figure in the certificate being certified, 0 is to be mentioned in Financial Figure and in its particular please mention “There is no Financial Figure in Certificate”.

In case, there are more fields in the Certificate which if felt to be included for generation of UDIN, the same can be added by using “Add More”.

Q34. Is UDIN required for certified true copies also?

Ans. As it is not an attestation function, UDIN is not required for certified true copies.

Q35. Whether UDIN is applicable for manually signed documents only or for digitally signed certificates being uploaded online also such as Form 15 CB or MCA Forms viz. DIR 12, AOC 4, MGT 7?

Ans. UDIN will be applicable both for manually as well as digitally signed Certificates / uploaded online such as Form 15 CB, MCA Forms viz. **DIR 12, AOC 4, MGT 7** etc. In case of digitally signed / online certificates, UDIN has to be generated and communicated to “Management” or “Those Charged with Governance” for disseminating it to the stakeholders from their

end.

Q36. Whether I can certify the Income Tax Return of an individual which is required for bank loan purposes?

Ans. For the certification of ITR, Members are advised not certify to ITR as true copy. However, they can make an opinion/ certificate/ report about

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ITR based on its source, location and authenticity of data from which ITR is being prepared and UDIN is required while doing so.

Q37. Is UDIN applicable on resignation of

Auditor? Ans. No, UDIN is not required.

Q38. Is UDIN required for Non-Objection Certificate (NOC) given by previous Auditor?

Ans. UDIN is not required on NOC from previous Auditor.

Q39. Whether one UDIN can be used for multiple certificates generated on same day?

Ans. No, separate UDIN is required for each assignment and is to be used for all documents issued under that assignment.

Q40. Can UDINs be generated for Multiple Certificates in bulk?

Ans. Yes, for Certificates, UDINs can be generated in bulk. A provision has been incorporated in UDIN Portal using the same, UDINs can be generated in bulk (uptil 300) for various types of Certificates in one go.

It can also be done through uploading of excel file.

Q41. What is the process for generating UDIN in bulk?

Ans. After login, from the Menu bar, click on Bulk UDIN Tab. Minimum 3 and Maximum 300 certificates can be generated using this procedure.

1. To upload through excel, the template can be downloaded by using Download Template button. Please note that the .xlsx file can be opened in Excel 2007 and later versions.
2. Select Certificate type from drop down.
3. Input dates in the format as per your system/computer

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(generally it is in mm/dd/yyyy or as 10 Jan 2021). Excel will format dates automatically in required format i.e dd-mm-yyyy. Do not use copy & paste in this cell.

4. Fill in all the parameters and values.
5. Save the file.
6. Click on the upload file on the Certificate Form on UDIN Portal.

Certificates

7. Select the file just saved now.
8. Portal will populate the data in the Form. Verify the data so populated.
9. If correct, Send and Verify OTP and Submit.
10. Alternatively, the option of filling the details of Type of Certificates, Dates and key fields etc. is also available on the form itself.

Q42. ICAI has mandated UDIN on which types of Reports with effect from 1st April, 2019?

Ans. As directed by the 379th ICAI Council Meeting held on 17th and 18th December, 2018, with effect from **1st April, 2019**, UDIN is made mandatory for all Tax Audit Reports issued under IT Act, 1961 and GST Audit Reports issued under CGST Act, 2017. UDIN is mandatory even in cases where the Tax Audit Reports and GST Audit related to period prior to 1st April, 2019 are issued after such date. Since GST Audit is only applicable up to Financial Year 2019-20, for any belated filing of GST Audit Report for period up to Financial Year 2019 -20, in any subsequent Financial Year, UDIN shall be generated.

Q43. What is the process to generate UDIN for Tax Audits under IT Act, 1961?

Ans. For generating UDIN, the “Document type” is to be selected as “GST & Tax Audit”. Thereafter, date of signing of Report is to be mentioned.

Relevant Form No. and Section of Income Tax Act, 1961 is to be chosen under the Heading “Particulars of Section / Form under which Report issued” from the drop-down box which contains an illustrative list.

For reports issued under any other section of IT Act, 1961 which is not appearing in the list, UDIN can be generated by choosing “Other Report under IT Act, 1961” and mention the details under “Document Description”.

Thereafter, the key fields “Figure/Value/Description” are to be filled for generating UDIN.

Q44. What is the process to generate UDIN for GST Audits?

Ans. For generating UDIN, the “Document type” is to be selected as

“GST & Tax Audit”. Thereafter, date of signing of Report is to be mentioned.

GST and Tax Audits

Relevant Section of Central Goods & Services Act, 2017 is to be chosen under the Heading “Particulars of Section / Form under which Report issued” from the drop-down box which contains an illustrative list.

For reports issued under any other section of Central Goods & Services Act, 2017 which is not appearing in the list, UDIN can be generated by choosing “Form GST ITC-02 -Section 18(3) of the CGST Act, 2017 read with Rule 41 of the CGST Rules, 2017” and mention the details under “Document Description”.

Thereafter, the key fields “Figure/Value/Description” are to be filled for generating UDIN.

Q45. What are the Key fields under “Figures / Values Description” in Tax Audits as per IT Act, 1961?

Ans. A. Under Section 44AB, the following 4 key fields are mandatory:

- (1) Total Turnover as per Form 3CD
- (2) Net Profit/ Turnover (ratio) as per Form 3CD
- (3) WDV of Fixed Assets as per Form 3CD
- (4) Assessment Year

In case where there is no figure/value available in the report related to above mandatory key fields from Sl. No. 1 to 3, mention “0”. The Assessment Year at Sl. No. 4 is to be filled in YYYY-YYYY format.

Apart from above, one additional key field of PAN is there which is optional.

After this there is one more mandatory field as Document Description wherein text between 15 to 250 Characters from some portion of the report has to be mandatorily filled.

B. For Other Tax Audit Reports other than Section 44AB, following 2 key fields are mandatory;

- (1) Assessment Year
- (2) Any Figure/Value from the Report

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The Assessment Year at Sl. No. 1 is to be filled in YYYY-YYYY format. In case, there is no figure/value available in the report related to key fields at Sl. No. 2, mention "0" and proceed.

Apart from these, there are 3 additional key fields including PAN of the Assessee which are optional.

After this there is one more mandatory field as Document Description wherein text between 15 to 250 Characters from some portion of the report has to mandatorily filled.

Q46. What are the Key fields under "Figures / Values / Description" in GST Audits?

Ans. A. For Section 35(5) of CGST Act, 2017 - Form GSTR 9C, the mandatory key fields are as under:

- (1) Turnover (incl. exports) as per Audited Financial Statements under Clause 5 (A) of Form 9C
- (2) Turnover as declared in Annual Return (GSTR 9) under Clause 5 (Q) of Form 9C
- (3) Financial Year
- (4) Additional GST (CGST Plus SGST or/and IGST) declared in Annual Return GSTR 9
- (5) Additional Interest on account of above accrued to the Government
- (6) Total Input Tax Credit Reversed if any

In case where there is no figure available in the form related to above mandatory key fields from Sl. No. 1 to 2, mention "0". The Financial Year at Sl. No. 3 is to be filled in YYYY-YYYY format. At Sl. No. 4 - Additional GST (CGST Plus SGST or/and IGST) declared in Annual Return GSTR 9- In case the member has also assisted the client in the preparation and filing of GSTR 9 the amount of additional tax paid through DRC03 may be disclosed here. In case you have not assisted the client, please fill NA. At Sl.

No. 5, Additional Interest on account of above accrued to the Government - In case the member has also assisted the client in the preparation and filing of GSTR9 the amount of interest accrued on account of additional tax paid through DRC03.

GST and Tax Audits

In case you have not assisted the client, please fill NA. At Sl. No. 6 Total Input Tax Credit Reversed if any- The total amount of Input Tax Credit reversed through GSTR 9 and/or GSTR9C is to be filled.

Apart from the above, there are 2 more key fields including GSTIN of the Assessee which are optional.

There is one more mandatory field as Document Description wherein text between 15 to 250 Characters from some portion of the report has to mandatorily filled.

B. For Section 66(1) of CGST Act, 2017 -Form ADT-04, the mandatory key fields are as under:

- (1) Short payment of Tax as per Form ADT-04
- (2) Any other amount as per Form ADT-04
- (3) Financial Year

In case where there is no figure available in the form related to above mandatory key fields from Sl. No. 1 to 2, mention "0". The Financial Year at Sl. No. 3 is to be filled in dd-mm-yyyy-dd-mm-yyyy format.

Apart from the above, there are 2 more key fields including GSTIN of the Assessee which are optional.

There is one more mandatory field as Document Description wherein text between 15 to 250 Characters from some portion of the report has to mandatorily filled.

Q47. Whether UDIN is also mandatory for GST & Tax Audit Reports that are filed online using Digital Signature?

Ans. Yes, UDIN will be applicable. In case where there is no field for mentioning UDIN on digitally signed online reports, UDIN has to be generated and communicated to "Management" or "Those Charged with Governance" for disseminating it to the stakeholders from their end.

Q48. Is separate UDIN required for Minimum Alternate Tax (MAT) Audit reporting in Form 29B and how it is to be generated?

Ans. Yes, separate UDIN is required to be generated and the same can be generated under the Category GST & Tax Audit by selecting Section

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115JB(4) of IT Act, 1961 under the caption “Particulars of Section / Form under which Report issued”.

Q49. For Tax Audit under Section 44AB, whether separate UDIN is required for Audit Reports like Form 3CA, 3CB and Form 3CD?

Ans. UDIN has to be generated per assignment per signatory, signed at a time. Hence one UDIN is to be generated and same UDIN to be mentioned in all the Forms such as 3CA and 3CD or 3CB and 3CD.

Q50. For other GST and/ or Tax Audit Reports, whether separate UDINs are required for various annexures?

Ans. No separate UDINs are required. As UDIN has to be generated per assignment per signatory, hence, one UDIN is to be generated which can be mentioned in all Annexures, if they are part of the Report.

Q51. Who has to generate UDIN while signing the Tax Audit Report, u/s 44AB of IT Act, 1961?

Ans. The member who is signing the Tax Audit Report whether as individual or as partner, has to generate UDIN by adhering to the permissible limit of the number of Tax Audits. The members may refer to the related announcements at the link:

https://www.icai.org/post.html?post_id=10656

and <https://resource.cdn.icai.org/51421councilaffairs-dtc41150.pdf>

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Q52. If a partner is signing the Tax Audit by utilizing the limit of another partner of the same firm, then who has to generate UDIN?

Ans. The partner who is signing the Tax Audit Report has to generate UDIN irrespective of the fact whose limit is being utilized, but should be within the permissible limit available to the firm.

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Q53. For signing the Tax Audit Reports and Financials Statements which are not subject to Statutory Audit, do I need to take separate UDINs?

Ans. No UDIN is required for such Financial Statements which is not to be audited under any statute. Only for Tax Audit the UDIN is to be generated.

UDIN on E-Filing Portal

The Press Release made by Central Board of Direct Taxes (CBDT)- to validate Unique Document Identification Number (UDIN) generated from ICAI portal at the time of upload of Tax Audit Reports is available at **Annexure 7**.

Q54. Is UDIN mandatory on upload of the Audit Report and CA certification forms in e-filing portal?

Ans. Yes, it is mandatory.

Q55. Is it possible to upload the form on e-filing Portal without UDIN being quoted?

Ans. Yes, it is possible if a UDIN for the form has not been generated and the CA desires to upload the same without UDIN. However, within 60 calendar days of uploading, UDIN generated for the form should be updated to avoid the form uploaded being treated as invalid.

Q56. A form has been uploaded with valid UDIN. However, UDIN status indicates, "Update UDIN". What does this mean?

Ans. As long as Taxpayer has not accepted the uploaded form, the CA would be able to modify the UDIN by using "Update UDIN".

Q57. How to update the UDIN in case form is uploaded without UDIN? Ans. The same can be updated by using the link 'View/Update

UDIN details' available under My Account tab.

Q58. How to correct the error in a form where UDIN has already been updated?

Ans. In case an error has been identified after the upload of the form, please ensure that the taxpayer does not accept the form that has been uploaded. Upload the corrected form with the same UDIN and ensure that the taxpayer accepts the corrected form.

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Q59. How to correct the error in the form with valid UDIN after it has been accepted by the taxpayer?

Ans. If the mistake or error in the form or attachment has been noticed subsequent to taxpayers' accepting the form linked to a valid UDIN, the form may be corrected by revising it, followed by generating a new UDIN and validating the form with the newly generated UDIN at the e-filing portal.

Q60. What will happen to the form if the CA uploads without UDIN or fails to update the UDIN within 60 calendar days, but the form uploaded has been accepted by the taxpayer?

Ans. As per the CBDT Press release, the form uploaded will be treated as invalid with all due consequences of law attracted.

Q61. What will happen to the form uploaded by the CA with UDIN and not accepted by the taxpayer?

Ans. As per the CBDT Press release, the form uploaded will not be considered as valid submission by the taxpayer till it is accepted by the taxpayer.

Q62. What will be considered as the date of submission of the form by the taxpayer?

Ans. The date of submission of the form by the taxpayer will be the date on which the taxpayer accepts the form uploaded by the CA or the date on which the CA has furnished the UDIN, whichever event takes place later as the case may be.

Q63. What will happen to the form in case UDIN is revoked?

Ans. In case UDIN of a form is revoked after its acceptance by the taxpayer, then as per press release of CBDT, the form submitted with that UDIN will be treated as invalid on the date on which the UDIN is revoked with due consequences of law attracted.

Q64. What will be considered as the date of submission of the form by the taxpayer in case UDIN is revoked?

Ans. In case UDIN of a form is revoked after its acceptance by the taxpayer, and a revised form with fresh UDIN is uploaded, then the date on which the taxpayer accepts the revised uploaded form

will be considered as the date of submission.

UDIN on E-Filing Portal

Q65. What does the status 'Consumed' indicate under 'UDIN status'?

Ans. It indicates that the form uploaded by the CA with a UDIN has been accepted by the taxpayer and the UDIN linked to the form cannot be used for upload of another form or the revision or correction of the form already uploaded without its revocation.

Q66. What does the status 'Unconsumed' indicate under 'UDIN status'?

Ans. It indicates that the form uploaded by the CA with a UDIN has been rejected by the taxpayer and the form can be re-uploaded using the same UDIN.

Q67. How to modify the UDIN in case UDIN is linked to a form but the form is not accepted or rejected by the taxpayer?

Ans. A link 'View/Update UDIN details' will be available under My Account tab. User must click the link and shall be redirected to 'View/Update UDIN details' for further action.

Q68. I've been served a notice u/s 148 of the Income Tax Act 1961 for the Tax Audit Report u/s 44AB of the AY-2013-14 wherein I have to submit the report in the current date. Is UDIN required?

Ans. Yes, UDIN is required. In such case, the report is to be reviewed/submitted/uploaded in current date and updation of UDIN is mandated by the CBDT from 26th November 2020. Hence, UDIN can be generated in current date while choosing the respective AY from the drop down.

Q69. How to update UDINs at the new e-filing portal?

Ans. For updating the UDIN at the new e-filing portal, please follow the below steps:

- Login to e-Filing portal

- Select e-File Menu
- Select -> Income Tax Forms -> 'File Income Tax Form' sub- menu
- Select tile for the respective Form e.g. 56F, 15CB
- Fill the Form and Submit

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FAQs on Unique Document Identification Number (UDIN)

- Provide UDIN in the UDIN screen, click on Validate button.
- After successful validation of UDIN, e-Verify the Form

Q70. What is the procedure of bulk updation of UDIN at the new e-filing portal?

Ans. For bulk updation of the UDINs at the new e-filing portal, please follow the below steps:

- Login to e-Filing Portal and then select the **e-File** menu
- Click on **View/Update UDIN Details** menu option
- Click on **Bulk UDIN Update** tab and download the .CSV Format
- Fill the requisite details and go to Home Menu
- Select Column e – Filed Date
 - Select Number Format and click on '**More number formats**' option.
 - Select '**Custom**' option, then select format as dd-mm-yyyy and edit it to make dd-mmm-yyyy, then click on **OK** button
- Select **Acknowledgement Number** column
 - Select Number Format and click on '**More number formats**' option.
 - Select **Number** option and make '**Decimal Places**' field **0**. Then click on **OK** button.
- Select **UDIN** column
 - Select Number Format and click on '**More number formats**' option.
 - Select **Number** option and make '**Decimal Places**' field **0**. Then click on **OK** button.
- To fill the **Form Code**, refer the instruction sheet available on Bulk UDIN Update screen, under the link – 'Things you should know before proceeding'.

UDIN on E-Filing Portal

- Fill the CSV file, all mandatory columns, with the format as mentioned in the CSV file and save the CSV file in your Desktop/Laptop.
- Go to Bulk UDIN Update screen on e-Filing Portal. (Follow steps 1 to 3)
- Upload the saved CSV file. Make sure that the file size do not exceed 5MB size and the file format is CSV.
- Select the declaration and click on **Upload** button.
- After the file is submitted successfully, you will get a token number. Save that Token number and check the status of file after 24 hour.

Q71. CBDT has started validating UDIN through e-filing portal, what does it mean?

Ans. When UDIN is updated at the e-filing portal, the same is validated from the UDIN Portal automatically at the backend. Only upon successful validation, the form is being treated as valid.

Q72. Why my UDIN gets invalidated at the e-filing portal?

Ans. When UDIN is updated at the e-filing portal, the same is validated from the UDIN Portal on four parameters namely MRN, UDIN, AY/FY and Form No. In case of mismatch in any of the given parameters, the UDIN will get invalidated.

Also, in case when the UDIN is generated in “Others” category and updated against any Form No. at the e-filing portal, then the UDIN will get invalidated.

Q73. How can the members withdraw 15CB forms at e-filing portal?

Ans. Withdrawal facility for 15CB forms has now been enabled on the e- filing portal, facilitating the CAs to withdraw the 15CB forms by recording appropriate reasons, therein. The CAs however, have to withdraw the form 15CB within 7 days of its filing.

FAQs on Unique Document Identification Number (UDIN)

Member may like to refer the user manual for withdrawal of 15 CB form at:

<https://docs.google.com/document/d/1mpRJuvqTl5PTXEgtT5eIAofbeFenuc8k/edit>

The members may refer to the related announcements at the link: https://udin.icaai.org/articles/cbdt_2022-09-10 (**refer the Annexure 6.2 of this booklet**)

Bank Audit

Q74. While conducting Bank Audit, whether separate UDINs are required to be generated for LFAR, Tax Audit and Statutory Audit Report etc.?

Ans. No, since UDIN has to be generated per Assignment per Signatory on a given date, so one UDIN will suffice for the Bank Audit Report including LFAR and Certificates. However, separate UDIN will be required for Tax Audit Report being separate assignment.

Q75. Under Bank Audit, whether separate UDINs have to be generated for Certificates signed?

Ans. Since Certificates are the part of Bank Audit assignment and are issued with Bank Audit Report along with LFAR, one UDIN will suffice and no separate UDIN is required to be generated for Certificates.

However, while generating UDIN, the details of multiple reports and certificates can be entered by “Add more” button.

Q76. In case the Certificate (s) / Report (s) issued under bank audit are signed on different dates, whether separate UDIN will be required?

Ans. Yes, Separate UDIN will be required as UDIN has to be generated per Assignment per Signatory on a given date.

Q77. In case if some Certificate (s) / Report (s) is signed by one Partner while others are signed by another Partner, whether different UDIN is required for each such Partner?

Ans. If different partners are signing different certificates / reports then separate UDINs have to be taken as UDIN is to be generated per signatory.

FAQs on Unique Document Identification Number (UDIN)

Q78. Whether UDIN is applicable to both Statutory Central Auditors (SCAs) and Statutory Branch Auditors (SBAs)?

Ans. Yes, UDIN is applicable to both SCAs and SBAs for Bank (Branch) Audit Report and Tax Audit Reports while conducting Bank (Branch) Audit.

Q79. Whether UDIN is mandatory for Bank Audit Report and Tax Audit Report that is/ are filed online using Digital Signature?

Ans. UDIN will be applicable both for manually as well as digitally signed Reports uploaded online.

Q80. What is Memorandum of Changes (MOC) in Bank Audit?

Ans. It is an important document enclosed with the Bank Audit Report whenever the Auditor observes significant issues effecting the Financial Statements of the Bank.

Members are now required to fill-in the value of the Memorandum of Change (MOC) while generating UDIN for the Audit Report in respect of Statutory Audit of a Bank Branch under the category Audit & Assurance Functions for “Statutory Audit-Bank Branch” at the UDIN portal without any disclosure of the details of the client.

The relevant information regarding MOC to be provided at the UDIN portal is mandatory and will be totally encrypted. It will not be visible to any third-party verifier.

The members may refer to the related announcements at the link: https://udin.icaai.org/articles/moc_2022-04-12 (refer the **Annexure 6.2 of this booklet**)

Audit and Assurance Functions

Q81. ICAI has mandated UDIN on which types of Reports & Document with effect from 1st July, 2019?

Ans. As per the decision of the Council from **1st July, 2019** onwards, UDIN is mandatory on all Audit, Assurance and Attestation functions rendered by full-time Practicing Chartered Accountants.

Q82. What is meant by Audit, Assurance and other Attestation Services?

Ans. It includes engagement as per Standards on Auditing (SAs), Review Engagements as per Standards on Review Engagements (SREs), Other Assurance Services as per Standards on Assurance Engagements (SAEs) /Guidance Note on Reports or Certificates for Special Purposes and other Engagements as per Standards on Related Services (SRSs) and any Assurance services rendered by Full Time Practicing Chartered Accountants.

To know more about details of these engagements, please visit at link https://www.icaai.org/new_post.html?post_id=450 (refer the **Annexure 1 of this booklet**)

Q83. What is the process to generate UDIN for all Audit, Assurance and Attestation Function?

Ans. For generating UDIN, the “Document type” is to be selected as “Audit & Assurance Functions”. Thereafter, “Type of Audit” is to be selected from the dropdown list based on the assignment. The Act/ Statute/ Law under which the assignment is being carried is to be selected from the dropdown list under the caption “Under Act / Law / Statute / Regulation”.

In case the assignment is not included in the dropdown lists of “Type of Audit”, “Any other Audit not covered above” can be selected and details regarding Assignment can be mentioned under Document Description.

FAQs on Unique Document Identification Number (UDIN)

In case the law/Act is not included in the dropdown lists of “Under Act/ Law / Statute / Regulation”, “Other Act / Regulation /Law / Statute not covered above” can be selected and details regarding Law can be mentioned under Document Description.

Once the date of signing the document is mentioned, the key fields are to be filled for generating UDIN.

After this there is one more mandatory field as Document Description wherein text between 15 to 250 Characters from some portion of the report has to be mandatorily filled.

Q84. Firm Registration Number (FRN) is a compulsory field? What should I write in case there is no FRN?

Ans. Yes, Firm Registration Number (FRN) is a compulsory field for generating UDIN (**Refer the Annexure 6.1 of this booklet**). If the member is not carrying out the assignment on behalf of any firm, member can select NA/Not Applicable/Individual Capacity in the place of FRN from the drop down.

Q85. What is meant by Financial Year/ Period of Audit?

Ans. In this field, the period for which the engagement is accepted is to be mentioned.

Q86. What is to be mentioned under Shareholder Fund/Owner's Fund?

Ans. Under the Keyword “Shareholders Fund/ Owner’s Fund” figures appearing under Owner Funds / Shareholding / Capital Investment / Equity Share / Equity Interests / Share Ownership / Capital Account / Partners’ Capital /Capital Providers / Stockholder / Venture Capitalists / Own Capital / Endowment Fund/ Corpus Fund /General Fund etc. inclusive of Reserve and Surplus is to be mentioned irrespective of the term used in the Financial Statement.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while

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generating UDIN.

Q87. What is to be mentioned under Gross Turnover/Gross Receipts?

Ans. Under the Keyword “Gross Turnover/Gross Receipts”, figure appearing under Gross Turnover/Gross Income/ Gross Proceeds/ Gross

Audit and Assurance Functions

Earnings/ Gross Receipts/ Gross Sales/ Gross Revenue etc. is to be mentioned irrespective of the term used in the Financial Statements.

Q88. What is included in Net Block of Property, Plant, Equipment and Intangible assets?

Ans. Under the Keyword “Net Block of Property, Plant, Equipment and Intangible Assets”, figure appearing under Total of Net Block of Fixed Asset that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and are expected to be used during more than a period of twelve months such as machinery, equipment, vehicles, buildings, land, office space, office equipment, and furnishings etc. after depreciation is to be mentioned irrespective of the term used in the Financial Statements.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while generating UDIN.

Q89. What is meant by Major Comment / Observation (Adverse/ Favourable)?

Ans. In this field, the major observation made by the auditor either Adverse or Favourable is to be mentioned. Corresponding Financial Implication either negative or positive is also to be mentioned. In case of no Financial Implication, please mention Nil / Zero.

Q90. What is included in Cash and Cash equivalents?

Ans. Under the Keyword Cash and Cash equivalents (CCE) the most liquid current assets found on a business's balance sheet, all Cash equivalents i.e short-term commitments "with temporarily idle cash and easily convertible into a known cash amount is to be included. Any investment which has a short maturity period i.e 90

days or less is to be included.

Members are advised to mention the figure against this keyword as applicable under the respective Statutes while generating UDIN.

Q91. What is meant by Type & Units of Fuel Consumed in Energy Audit?

Ans. In this field, the name of any major type of Fuel (energy) used such as water, electricity energy, steam etc. is to be mentioned. Its consumption in Units is to be mentioned.

FAQs on Unique Document Identification Number (UDIN)

Q92. What is meant by Method used for Valuation in Valuation Reports?

Ans. In this field, the Valuation Method such as Comparable Companies Multiple (CCM) Method, Comparable Transaction Multiple (CTM) Method, Discounted Cash Flow (DCF) Method, etc. is to be mentioned.

Q93. Under various Key Fields, the figures pertaining to which date are to be entered for generating UDIN?

Ans. The figures of the closing date of the Financial Year (Audit / Engagement Period) or the reporting date (as on date) as the case may be, should be filled in the key fields while generating UDIN.

Q94. Is it mandatory to mention UDIN on Financial Statements in addition to Audit Reports?

Ans. No, UDIN has to be mentioned on Audit Reports.

Q95. Whether UDIN is required for Management Services?

Ans. From 1st July, 2019 onwards, since UDIN is mandatory on all sorts of Audit, Assurance, Attest and Review services, **UDIN is required for all Management Services.**

Q96. Whether single UDIN is required for one assignment which is to be conducted over a period?

Ans. One UDIN per assignment signature affixed at a time is required. In other words, in case where reports / certificates/ documents of an assignment are signed and submitted periodically or at different point of time such as Concurrent Audits/ Limited Review / Quarterly Review Reports etc. separate UDINs are to be generated.

In case of NBFC Audit also separate UDINs are required for Audit Report and Certificates issued from time to time during the

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year even if accepted as one assignment.

Q97. Do I need to take separate UDINs for Statutory Audit of Financial Statements and Tax Audit?

Ans. Yes, separate UDINs are required for audit of Financial Statements and Tax Audit because both are separate assignments and True and Fair view is given for Financial Statements and True and Correct view is given for Tax Audit assignment.

Audit and Assurance Functions

Q98. Is UDIN required in case of Audit/Limited Review Reports from a Component Auditor to Principal Auditor?

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

Q99. Is UDIN required in case of Consolidation of Financial Statements?

Ans. Yes, UDIN is required for consolidation of Financial Statements. However separate UDINs are required for Standalone and Consolidated Financial Statements.

Q100. Is UDIN mandatory for Concurrent / Internal Audit of

Banks? Ans. Yes, UDIN is mandatory for Concurrent and Internal Audit of banks.

Q101. Whether UDIN is required on Prospective Financial Statements / Information?

Ans. As per clause (3) of part-I of Second Schedule to the Chartered Accountants Act, 1949, a member in practice will be deemed to be guilty of professional misconduct if he engages in estimation of earnings contingent upon future transaction in a manner which may lead to the belief that he vouches for the accuracy of the forecast.

As per opinion of the Council, a Chartered Accountant can participate in the preparation of profit or financial forecasts and can review them, provided he indicates clearly in his report the sources of information, the basis of forecasts and also the major assumptions made in arriving at the forecasts and so long as he does not vouch for the accuracy of the forecasts. **The member has to comply with SAE 3400 while drafting the report for such engagements and has to obtain UDIN for the same. (Please refer Annexure 2 of this booklet)**

FAQs on Unique Document Identification Number (UDIN)

Q102. Whether UDIN is required on Provisional Financial Statements / Compilation of Information?

Ans. Standard on Related Services (SRS) 4410 “Compilation Engagements” deals with the concept. Provisional Financial Statements / Compilation of Information may be prepared as per this standard. The purpose of this Standard is to establish standards on professional responsibilities of an accountant when an engagement to compile financial statements or other financial information is undertaken and the form and content of the report to be issued in connection with such a compilation so that the association of the name of the accountant with such financial statements or financial information is not misconstrued by a user of those statements or information as having been audited by him.

The member has to comply with SRS 4410 while preparing Provisional Financial Statements / Compilation of Information and has to obtain UDIN for the same. (Please refer Annexure 4 of this booklet)

Q103. Whether UDIN is required for Non-Corporate entities which are not subject to Audit?

Ans. UDIN is required to be generated for the Audit Report of the Financial Statements of Non-Corporate entities which are not subject to Audit, prepared in accordance with General Purpose Compliance Framework.

Members are also advised to refer **Illustration 5 given in SA 700** in this regard. **(Please refer Annexure 3 of this booklet)**

Q104. Whether UDIN is required while giving consent letter & Certificate pursuant to Section 139 read with relevant rules for appointment as Auditor under the Companies Act, 2013

Ans. UDIN is not required for such certification.

Q105. Whether UDIN is applicable on Stock

Audit? Ans. Yes, UDIN is required on Stock
Audit.

**Q106. Is UDIN mandatory for Audit of Trust under Trust Act only?
The Trust is having nil income.**

Ans. Yes, UDIN is required.

Audit and Assurance Functions

Q107. Whether UDIN is also mandatory for Corporate/ Non-Corporate Audit, Attest and Assurance Functions that are filed online using Digital Signature?

Ans. UDIN is applicable both for manually as well as digitally signed Reports/ Certificates/ Documents which are uploaded online like MCA Forms, Form 15 CB etc. In case of no field for mentioning UDIN on digitally signed online reports, UDIN has to be generated and retained for providing the same on being asked by the stakeholders.

Q108. Whether UDIN is required on Reports given by Registered Valuer/ Insolvency Professional?

Ans. Yes, UDIN is required for practicing CAs registered as Valuer / Insolvency Professional on their Reports.

Q109. Is UDIN required on Peer Review Report?

Ans. UDIN is not required on Peer Review Report.

Revocation/Cancellation of UDIN

Q110. Can UDIN be revoked? If yes, how to Revoke?

Ans. The Council, in its 420th meeting held on 23rd-24th March, 2023, decided that revocation of UDINs would now be possible within 48 hours from the time of its generation.

To revoke UDIN, a member has to login by entering the MRN and Password and follow the below steps:

- Click on “List UDIN”, a list of generated UDINs will appear.
- On right side, under Action- there are two buttons namely “Print” and “Revoke”.
- Click on Revoke button of the UDIN which is to be revoked.
- Revoked UDIN document will open with text field namely “Enter reason to revoke this document”. Please fill the reason of revocation under this textfield.

Q111. What if a member forgets to revoke UDIN within 48 Hrs?

Ans. If a member forgets to revoke UDIN within 48 hours, he has to generate a fresh UDIN within the permissible time limit.

Q112. What will happen if the Regulator / Stakeholder has verified UDIN before revocation?

Ans. The Council, in its 420th meeting held on 23rd-24th March, 2023, decided that revocation of UDINs would now be possible within 48 hours from the time of its generation.

The authorities/regulators/banks/others, who verify the authenticity of the UDINs would be provided with information that the UDIN, which is being verified, could only be revoked within 48 hours from the time it has been generated.

Revocation/Cancellation of UDIN

Accordingly, the following specific messages would be displayed to the verifier:

- CA is entitled to revoke the UDIN, if he so desires, on or before “Date/Time”. You may like to verify this particular UDIN after “Date/Time”.

If UDIN verified after 48 hours, following specific messages would be displayed to the verifier:

- This UDIN can't be revoked any more”.

Q113. What is the time limit of Revocation/ Cancellation of UDIN?

Ans. The Council, in its 420th meeting held on 23rd-24th March, 2023, decided that revocation of UDINs would now be possible within 48 hours from the time of its generation. The members may refer to the related announcements at the link:
https://udin.icai.org/announcement/udin_2023-06-23 **(refer the Annexure 6.3 of this booklet).**

Q114. Whether UDIN once revoked/cancelled can be generated again in old signature date?

Ans. No. Revoked UDIN cannot be generated again in old signature date beyond the permissible time i.e 60 days. **(Refer the Annexure 6.1 of this booklet)**

Q115. Whether UDIN can be edited? If yes, how?

Ans. UDIN once generated cannot be edited. However, a preview option is available before Generation for verifying the correctness of the details as entered for generating UDIN.

Q116. How many UDINs can be generated by a CA? Is there any limit? Or is there any restriction on the number of UDIN to be generated in a Day/ Month/ Year?

Ans. There is no limit on generation of UDINs and there is no restriction on the number of UDINs to be generated.

Q117. Is UDIN required to be mentioned on every page of the Document or it can be mentioned at the last?

Ans. UDIN shall be mentioned after Signature and Membership Number of the Member on the Report/ Certificate.

Q118. How UDIN generated earlier can be tracked?

Ans. UDIN generated by the members can be tracked through "List UDIN".

The Council has decided to archive UDINs after one year of their generation to ease off the load on the server. Implementation of archiving UDINs has been scheduled in the phased manner beginning for the year 2019 in the first phase, followed for the years 2020, 2021, 2022 and 2023, thereafter.

In order to search archived UDINs on the Portal, members are required to select the Document Generation Year from the drop down menu.

Q119. Earlier, the complete list of UDINs generated from registration to till date was appearing under "List UDIN". Now only current year UDINs are appearing under "List UDIN". How can we view old UDINs?

Ans. The Council in its 420th meeting held on 23rd & 24th March, 2023 suggested that the UDINs may be archived after one year of their generation to ease off the load from the servers.

Miscellaneous

Implementation of archiving UDINs has been scheduled in the phased manner beginning for the year 2019 in the first phase, followed for the years 2020, 2021, 2022 and 2023, thereafter.

Please refer the related link on the UDIN website - https://udin.icai.org/announcement/udin_2023-10-25 (**refer the Annexure 6.3 of this booklet**).

In order to search archived UDINs on the Portal, members are required to select the Document Generation Year from the drop-down menu.

Q120. What is the role of dashboard?

Ans. It shows the graphical representation of the UDINs generated by the member.

Q121. Is it possible to generate UDIN before issuing the

certificate? Ans. There is no option to generate UDIN in advance.

Q122. What is the validity of UDIN generated?

Ans. Generated UDIN has no expiry, unless revoked.

Q123. Whether separate UDIN would be required by Joint Auditor in case of Joint Audits?

Ans. In case of joints audits, all the signing Auditors have to obtain UDIN separately and mention their UDINs individually on the reports signed by them. Auditors may use the same or different keywords/figures while generating such UDINs.

Q124. Whether UDIN is required on the attestation of the Examination Form/Mark Sheet/Documents of CA Students?

Ans. No. UDIN is not required for such attestation.

Q125. Is UDIN required for original Certificate only or for duplicate also?

Ans. UDIN is to be generated once, only for Original Certificate. In

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case, duplicate certificate is being issued on the request of the client, same UDIN (earlier generated) is to be mentioned.

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FAQs on Unique Document Identification Number (UDIN)

Q126. If UDIN could not be generated at the time of signing the Audit Reports/Certificates, what steps should I follow?

Ans. It is mandatory to generate UDIN while signing the Audit Reports / Certificates / Document. However, if any member is unable to generate UDIN as desired above, it has to be generated within 60 days (**refer the Annexure 6.1 of this booklet**) of signing the same. The UDIN so generated has to be communicated to “Management” or “Those Charged with Governance” for disseminating it to the stakeholders from their end.

Q127. What is the consequence of not generating UDIN which are made mandatory by ICAI in respective phases?

Ans. UDIN generation is being 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. (**refer the Annexure 5 of this booklet**).

Q128. I have conducted the Stock Audit of a company at different locations. Whether single UDIN is required or different UDINs have to be generated?

Ans. Separate UDINs for different locations will be required as UDIN has to be generated per Assignment per Signatory on a given date.

In case Stock Audit is conducted at different locations belonging to a Single entity but a consolidated report is given to the appointing authority, one UDIN for the said consolidated report will suffice.

Q129. We have conducted an audit of Special Purpose Financial Statements in accordance with International Standards on Auditing. The financials are prepared as per USGAAP. Since

in our case, International standards on auditing are applicable, is UDIN required?

Ans. Yes, UDIN is applicable for all the GST and Tax Audit Reports, Audit, Assurance and attestation functions and all the certificates issued wherein contents are certified as true and fair/ true and correct by CAs in full time practice.

Miscellaneous

Q130. In case, I am a partner in multiple firms, which FRN should I select from drop down while generating UDIN?

Ans. The FRN of the Firm on behalf of which the member is signing the Report has to be selected from the drop down. If the member is not carrying out the assignment on behalf of any firm, member can select NA/Not Applicable/Individual Capacity in the place of FRN from the drop down.

Q131. Can I change the FRN/Firm Name wrongly selected during generation of UDIN?

Ans. Prior to final generation of the UDIN, the portal prompts the Firm Name/FRN for which the UDIN is being generated. UDIN once generated cannot be edited. In case of wrong selection of Firm Name /FRN, a fresh UDIN needs to be generated.

Q132. I am a partner in multiple firms. Are the UDINs generated by me viewable to all the firms I am associated with?

Ans. No, the head in charge of the firm, as per the SSP database, can only view the list of UDINs generated on behalf of the Firm. One firm cannot view the UDINs generated for another firm by a common partner.

Q133. Can my partner revoke the UDINs generated by me?

Ans. No, only the member who has generated UDIN can revoke it. The head in charge of the firm, as per the SSP database, can only view the list of UDINs generated on behalf of the Firm.

Q134. I have surrendered my CoP. Now my earlier client is insisting me to provide the UDIN generated by me for its Audit report. How to proceed?

Ans. You can only view the UDINs generated at the "List UDIN" option at the UDIN Portal. Only full-time practicing CAs can generate/revoke UDINs.

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