

Unique Document Identification Number (UDIN) being made mandatory from 1st July, 2019 for all Audit/Assurance/Attest function - (01-07-2019)

It has been noticed by the **Institute of Chartered Accountants of India** that Financial Documents / Reports / Certificates are being signed by Non-CAs misrepresenting themselves as CA Members thereby misleading the Regulators, Authorities and Stakeholders.

To curb this menace and malpractices, ICAI has conceptualised and implemented an innovative concept called Unique Document Identification Number (UDIN). ICAI at its 379th Council Meeting held on 17th – 18th December, 2018 made generation of UDIN mandatory for every signature of Full time Practising Chartered Accountants in phased manner for the following services:

All Certificates with effect from 1st February, 2019

GST and Income Tax Audit with effect from 1st April, 2019

All Audit and Assurance Functions with effect from 1st July, 2019

Therefore, UDIN is being made mandatory for all Audit and Assurance Functions like Documents and Reports certified / issued by full time Practising Chartered Accountants from 1st July, 2019

Members are being advised to plan the Audits and Assurance functions accordingly as UDIN has to be generated on the date of signature dates of Certificates / Report / Audit Reports although a 15 days window is there for exceptional circumstances.

Further, non-compliance of UDIN directive may attract Disciplinary Proceedings as per **Clause 1 of Part II of Second Schedule** of The Chartered Accountants Act, 1949.

For any information/ clarification, members may visit [www.udin.icaai.org](http://www.udin.icaai.org) or email at [udin@icaai.in](mailto:udin@icaai.in) and follow Twitter [@UDINICAI1](https://twitter.com/UDINICAI1)

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