

UDIN FOR CA'S



Unique Document Identification Number (UDIN)

A Way to Secure Documents

- CA VINOD KUMAR JAIN

Need for UDIN

- ❑ To curb the malpractices of financial documents/ certificates attested by third person misrepresenting themselves as CA Members.
- ❑ CAs having full-time COP can register on UDIN Portal and generate UDIN by registering the certificates attested/certified by them.



Peculiarity of UDIN

- ❑ UDIN : 18 Digits (2 Year + 6 Mem. No. + 10 Random Alpha Numeric) Can be procured within 15 days from date of certificate
- ❑ No fees obtaining UDIN
- ❑ UDIN is secured and does not contain information of client
Only individual CAs to generate UDIN and not firm of CA

Generating UDIN

How It Works?



- ✓ CA to Register on UDIN portal & obtain User name and Password
- ✓ Go to udin.icaai.org login with ID and password
- ✓ Click generate UDIN
- ✓ Select Document type
- ✓ Enter date of signing, if no FRN enter NA
- ✓ Enter financial figures, if NIL enter 0
- ✓ Select document description in 15 to 50 characters
- ✓ Obtain and enter OTP, preview and then submit
- ✓ Generated UDIN can't be edited but can be revoked with reason
- ✓ Password, Email and phone numbers can be changed

Applicability of UDIN

1st Feb
2019

For all certificates

1st April
2019

For all GST and Tax Audit
Report

1st July
2019

For all other Audit, Assurance &
attest function

Meaning of all other Audit, Assurance & attest function

☐ Engagements as per:

SAs Standards on Auditing

SREs Standards on Review Engagements

SAEs Standards on Assurance Engagements

SRSs Standards on related services

(Guidance note on reports or certificates for Special Purposes and other engagement)

Any assurance services rendered by full time practising CAs

UDIN in Tax Audit wef 1.4.19

- ✓ Select GST & Tax audit, mention date of signing
- ✓ Quote relevant section of I. Tax, fill 5 key fields from 3CD
- ✓ Fill Total Turnover, Net profit / turnover, WDV of FA, AY, FRN
- ✓ Optional 3 additional key fields including PAN of assessee
- ✓ Document description in 15 to 50 characters
- ✓ One UDIN for 3CA/3CB/3CD and various annexures



- ✓ For reports under other sections 11,115JB, 80IA, 80IB, 80JAA etc. select "Other Reports under IT Act"

UDIN in GST Audit wef 1.4.19

- ✓ Select GST & Tax audit, mention date of signing
- ✓ **For S. 35(5)** of GST Act Form GST 9C fill 4 key fields
- ✓ Turnover as per audited financials, Turnover as per GSTR9, FY, FRN
- ✓ Optional 2 additional key fields including GSTIN of assessee
- ✓ Document description in 15 to 50 characters

- ✓ **For S. 66(1)** of CGST Act, 2017 Form ADT-04 fill 4 key fields
- ✓ Short tax paid as per ADT04, any other amount as per ADT 04, FY, FRN
- ✓ Optional 2 additional key fields including GSTIN of assessee
- ✓ Document description in 15 to 50 characters

Does UDIN Apply in Following Cases?

- ✓ Certificate with Digital Signature
- ✓ Limited reviews
- ✓ For all management services
- ✓ Registered Valuer / Insolvency Professional
- ✓ Component auditor to Principal Auditor
- ✓ Prospective financial statements / Information SAE 3400
- ✓ Provisional financial statements / Compilation of information
SRS 4410

Does Separate UDIN needed?

- ✓ For multiple reports in one assignment
- ✓ For Consolidated and Standalone reports
- ✓ For Statutory audit and Tax Audit
- ✓ For 3CD, 3CA / 3CB
- ✓ For Joint audit by two CAs
- ✓ For one assignment over period of time: Concurrent audit, limited reviews

❖ *Where UDIN number to be stated?*

- Audit report or financial statement or all



ICAI ASKS TO MENTION UDIN WHILE
SIGNING AUDIT REPORTS

Thank You!