

FAQs on UDIN

- **What is Unique Document Identification Number (UDIN)?**

The Institute of Chartered Accountants of India, on noticing about the fake certifications by Non-CAs misrepresenting themselves as Chartered Accountants which misled the authorities and stakeholders, pioneered in conceptualizing a unique concept which is called "**Unique Document Identification Number (UDIN)**". Unique Document Identification Number (UDIN) is 18-Digit system generated unique number which has to be generated by Full-time Practicing Chartered Accountants for every document certified/attested by them.

As per the decision of the Council of ICAI, 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.

- **Is UDIN mandatory for upload of the Audit Report and CA certification forms in e-filing portal?**

Yes, it is mandatory.

- **Is it possible for upload of the form without UDIN being quoted?**

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 15 calendar days of uploading, UDIN generated for the form should be updated to avoid the form uploaded being treated as invalid.

- **On providing UDIN, the form submission page does not get opened. What to do?**

One of the reason could be that UDIN validation process is consuming more time. You can remove the UDIN and proceed with the form upload and later update the form UDIN within 15 day of its upload

- **A form has been uploaded with valid UDIN. However, UDIN status indicates, 'update UDIN'. What does this mean?**

As long as Taxpayer has not accepted the uploaded form, the CA would be able to modify the UDIN.

- **How to update the UDIN in case form is uploaded without UDIN?**

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.

- **How to correct the error in a form where UDIN has already been updated?**

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.

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

If the mistake or error in the form or attachment has been noticed subsequent to taxpayer accepting the form linked to a valid UDIN, then the process is only revising the form with new UDIN generated by revoking the earlier generated UDIN of the submitted form.

- **What will happen to the form if the CA uploads without UDIN or fails to update the UDIN within 15 calendar days, but the form uploaded has been accepted by the taxpayer?**

The form uploaded will be treated as invalid with all due consequences of law attracted.

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

The form uploaded will not be considered as valid submission by the taxpayer till it is accepted by the taxpayer.

- **What will be considered as the date of submission of the form by the taxpayer?**

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.

- **What will happen to the form in case UDIN is revoked?**

In case UDIN of a form is revoked after its acceptance by the taxpayer, then 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.

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

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.

- **How to correct the error in a form where UDIN has not been updated?**

In case an error has been identified after the upload of the form, ensure that the taxpayer does not accept the form that has been uploaded. Re-upload the corrected form with the same UDIN and ensure that the taxpayer accepts the form which is the corrected.

- **What does the status 'Consumed' indicates under 'UDIN status'?**

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.

- **What does the status 'Unconsumed' indicates under 'UDIN status'?**

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

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

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.