Comprehensive Guidelines on UDIN



UDIN Directorate

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

New Delhi

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Foreword

The profession of Chartered Accountancy has long been distinguished by its commitment to trust, integrity, and accountability. In an increasingly digital and interconnected financial environment, preserving the authenticity of documents certified by Chartered Accountants has become more critical than ever before. The introduction of the Unique Document Identification Number (UDIN) by the Institute of Chartered Accountants of India (ICAI) represents a significant step in enhancing and safeguarding the credibility of certifications issued by Chartered Accountants, while further strengthening public confidence in the profession.

UDIN is a pioneering initiative from ICAI that has significantly contributed towards curbing the menace of forged certifications and misrepresentation by unauthorised persons as Chartered Accountant. By enabling verification of documents through a secure and technology-driven mechanism, UDIN has enhanced transparency, ensured traceability, and reinforced professional accountability across diverse regulatory and stakeholder ecosystems.

The growing recognition and acceptance of UDIN by regulators, banks, government departments, and other institutions reflect its importance as a reliable verification framework. The initiative exemplifies ICAI's proactive commitment to leveraging technology to protect public interest and upholding the dignity of the profession.

These Guidelines have been prepared to provide guidance on the generation, applicability, compliance requirements, and practical implementation of UDIN. I am confident that this publication will serve as a valuable reference document for members in practice as well as other stakeholders who rely on documents certified by Chartered Accountants.

I commend the efforts of the UDIN Directorate in bringing out this publication and I sincerely hope that this publication will further enhance awareness, deepen understanding, and promote effective compliance with the UDIN framework.

CA Prasanna Kumar D
President, ICAI

Preface

In an era where the integrity of financial reporting is paramount, the Institute of Chartered Accountants of India (ICAI) has taken a visionary step towards safeguarding the credibility of documents certified by Chartered Accountants. The **Unique Document Identification Number (UDIN)** system, made mandatory from **1st July 2019** for all audit, assurance, and attestation functions, represents a landmark reform to uphold the sanctity of professional certification.

The genesis of the UDIN initiative traces back to persistent concerns around fraudulent practices—specifically, **non-CAs misrepresenting themselves** and issuing forged documents under the guise of Chartered Accountants. Such actions not only deceived regulatory authorities and stakeholders but also tarnished the reputation of the CA fraternity.

UDIN is a **system-generated, unique 18-digit identification number** that must be generated for every document attested or certified by a full-time practicing CA. This initiative serves multiple purposes:

- **Authenticity Verification**: It enables banks, regulators (like RBI, SEBI, Income Tax Department), and other stakeholders to **validate the authenticity** of documents issued by CAs.
- **Fraud Prevention**: It effectively **prevents misuse** of Chartered Accountants' signatures and seals by unauthorised persons.
- **Professional Accountability**: It reinforces the professional responsibility of CAs by ensuring each certified document is traceable and verified.
- **Public Confidence**: It enhances trust in financial documents by assuring end-users of their legitimacy, thereby **strengthening the credibility of the profession**.

Implementation of UDIN was rolled out in a phased manner:

- **From 1st February 2019** – Mandatory for all certificates.
- **From 1st April 2019** – Applicable to GST and Tax Audit reports.
- **From 1st July 2019** – Extended to all audit and assurance services.

To facilitate this, ICAI launched the **UDIN portal (https://udin.icai.org/)**, allowing practicing CAs to generate UDINs in real-time or within a 60-day

window post signing. Non-compliance with UDIN requirements may attract disciplinary action under the **Chartered Accountants Act, 1949**.

UDIN stands as a bold and essential step in ICAI's journey to promote transparency, trust, and technological integration within the profession. It upholds the **core values of accountability, credibility, and ethical practice** - values that define the legacy and future of Chartered Accountancy in India.

We place on record our sincere appreciation and gratitude to the Hon'ble President, CA. Prasanna Kumar D and the Hon'ble Vice President, CA. Mangesh Pandurang Kinare, of the Institute of Chartered Accountants of India, for their inspiring leadership, continued encouragement, and strategic vision in furthering initiatives that uphold the integrity and trustworthiness of the profession.

I also place on record my sincere gratitude to CA. Chandrashekhar Vasant Chitale for preparing the initial draft and giving shape to these Guidelines.

I sincerely hope that this guidelines will prove to be highly useful to practising members as well as to stakeholders at large.

CA. Hansraj Chugh
Chairman, UDIN Directorate

CA. Abhay Chhajed
Vice Chairman, UDIN Directorate

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

GUIDELINES ON UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN), 2025

[Issued under sub-section (1) of Section 15 read with clause (fa) of sub-section (2) of Section 15 of the Chartered Accountants Act, 1949]

Preamble

Whereas the Institute of Chartered Accountants of India (ICAI) is constituted under the Chartered Accountants Act, 1949 (the Act) to regulate the profession of Chartered Accountancy and to act in the public interest.

And whereas the Council of the Institute is empowered under Section 15(1) read with Section 15(2)(fa) of the Act to prescribe standards, guidelines, conditions and procedural requirements to be complied with by members in practice;

And whereas the Council considers it necessary to institutionalise a uniform, secure and verifiable mechanism for authentication of documents issued by members in practice, in order to prevent misuse, impersonation and forgery, and to strengthen confidence of regulators, government authorities and other stakeholders.

Now therefore, the Council hereby issues the following Guidelines.

Chapter I
Preliminary

1. Short Title

The Guidelines shall be referred to as the "*Guidelines on Unique Document Identification Number (UDIN), 2026"*.

2. Commencement

These Guidelines shall come into effect on such date as may be officially notified by the Council of the Institute of Chartered Accountants of India (hereinafter referred to as "the Institute") in the Official Gazette or announced on the Institute's official website.

3. Applicability

These Guidelines shall apply to all Members of the Institute who hold a full-time Certificate of Practice and are engaged in any capacity involving the attestation, assurance, certification, or any other professional service requiring the issuance or authentication of a report, certificate, or statement.

4. Definitions

In these Guidelines, unless the context otherwise requires:

(a) "Act" means the Chartered Accountants Act, 1949.

(b) "Council" means the Council of the Institute of Chartered Accountants of India.

(c) "Certificate of Practice" or "CoP" means a certificate issued under Section 6 of the Act.

(d) "Chairman" means the member of the Council appointed by the Council to act as the head of the Directorate on UDIN and to provide strategic, policy and supervisory guidance over the UDIN Directorate.

(e) "Directorate Members" means members of the Directorate on UDIN appointed by the Council to collectively deliberate, guide and oversee matters relating to UDIN.

(f) "Vice Chairman" means the member of the Council appointed to assist the Chairman and to exercise such delegated powers as may be entrusted by the Chairman or the Council.

(g) "Member" means a person whose name is entered in the Register of Members maintained under the Act.

(h) "Directorate on UDIN" means the Directorate constituted by the Council for oversight and policy direction of the UDIN framework, consisting of a Chairman, a Vice Chairman and such other Members as may be nominated by the Council.

(i) "Practising Member" means a member holding a full-time Certificate of Practice.

(j) "Regulator or Government Authority" includes any statutory, regulatory, judicial, quasi-judicial or governmental authority, body or department receiving or relying upon documents issued by members.

(k) "UDIN" means a system-generated eighteen-digit Unique Document Identification Number generated for identification and authentication of documents issued by a practising member.

(l) "UDIN Qualified Assignment" means an "Assurance Engagement" as defined in the Framework for Assurance Engagements issued by the Institute of Chartered Accountants of India and included in clause 2(2) of the Peer Review Guidelines, 2022

(m) "UDIN Portal" means the official electronic platform maintained by the Institute for generation, management, verification and administration of UDINs.

Chapter II

Objectives and Legal Authority

5. Objectives of UDIN

(a) The UDIN system has been instituted with a view to achieving multiple objectives that are essential to maintaining the sanctity and authenticity of professional documents.

(b) To enable regulators, financial institutions, and other stakeholders to verify and authenticate documents certified by Practising Member.

(c) To acts as a deterrent against the fraudulent use of the identity and signatures of practising member by unauthorised person.

(d) To enhance transparency, enforce traceability,

(e) To safeguard the public interest and elevate trust in the Chartered Accountancy profession.

(f) To assist in regulatory power of ICAI.

6. Legal Authority

(a) The authority to issue these Guidelines is derived from Section 15(1) read with clause (fa) of sub-section (2) of Section 15 of the Chartered Accountants Act, 1949.

(b) In accordance with this statutory provision, the Council of the Institute is empowered to lay down standards and conditions to be adhered to by practising members in the discharge of their professional duties.

(c) These Guidelines are a result of the exercise of such authority and are issued to regulate the mandate of UDIN in professional engagements undertaken by practising member.

Chapter III

Scope of Application

7. Mandatory Requirement of UDIN

(a) A practising member shall generate UDIN for all kinds of assurance engagements signed by him.

(b) The generation of UDIN must be done either contemporaneously with the signing of the document or within a period not exceeding sixty calendar days from the date of signing.

(c) The UDIN so generated shall also be communicated to the client or appointing authority within this period, if not written on the relevant document after generating UDIN.

Chapter IV

Generation, Management and Revocation of UDIN

8. Procedure for Generation of UDIN

(a) Every member shall access the UDIN Portal using their secure login credentials.

(b) The practising member shall enter the requisite details of the assignment such as date of signing, document type, name of the client, and financial figures and other required details as amended time to time.

(c) Separate UDIN shall be generated for each distinct engagement, even if it relates to the same client.

(d) The UDIN shall be generated by the system as an 18-digit alphanumeric number and shall be unique to the document for which it is generated.

9. Communication of UDIN

(a) The practising member shall mention the UDIN on the report/certificate in a visible manner, preferably near or below the signature section, as per Point 6 (b).

10. Management and Use of UDIN

(a) The practising member shall maintain a proper record of all UDINs generated, along with corresponding details of the assignment, for a minimum period as prescribed under the applicable record-keeping requirements of the Institute.

(b) The UDIN shall be accessible to users authorised by for verification through the UDIN Portal.

(c) In the case of group audits or joint assignments, each signing partner shall generate a separate UDIN for their respective reports.

11. Revocation and Cancellation of UDIN

(a) A UDIN once generated, normally, cannot be revoked

(b) However, in exceptional circumstances, UDIN generated may be revoked or cancelled by the practising member within a period of forty-eight hours from the time it is generated, provided that such a cancellation is accompanied by specifying the reason therefor.

(c) A person who has verified the UDIN that is revoked or cancelled, the practicing member shall inform the fact of revocation or cancellation, as the case may be.

(d) Any certificate, report or document, if issued in substitution of the revoked or cancelled UDIN, then new UDIN should be generated for such a certificate, report or document by following provisions under these Guidelines.

Chapter V

Verification and System Integration

12. Verification by Stakeholders

(a) The UDIN Portal shall provide an online interface for verification of UDIN by person/s authorised by the practicing member.

(b) A person seeking to verify a UDIN shall be required to enter specific key parameters.

(c) The verification mechanism shall be designed in such a manner that it does not disclose confidential information, except the information provided by a practicing member for generating UDIN that is necessary for authentication and the practicing member hereby authorises the Institute for such a disclosure.

13. Integration with Government and Regulatory Systems

(a) The UDIN Directorate is authorised to integrate UDIN system with any portal instituted by the government department or any regulator.

(b) The Institute may enter into Memoranda of Understanding or API-based arrangements with such agencies to enable automatic validation of UDIN-linked documents submitted by clients.

Chapter VI
UDIN Directorate

14. Establishment and Constitution

The UDIN Directorate shall be constituted by the Council.

(a) The UDIN Directorate shall consist of a minimum of six and a maximum of twelve members to be appointed by the Council, of whom not less than fifty per cent shall be from amongst the members of the Council.

(b) The Council may nominate members to the UDIN Directorate from outside bodies and from amongst prominent individuals of high integrity and reputation, including but not limited to, regulatory authorities, bankers, academicians, economists, legal professionals and business executives.

(c) The Council shall appoint a Chairman and Vice Chairman to the UDIN Directorate from amongst its elected members of the Council.

(d) The term of two thirds members shall be for two years or end of the term of the member in the Council whichever is earlier, or such other period as may be prescribed by the Council from time to time. The Chairman and the Vice-Chairman of the UDIN Directorate, as far as possible, may be rotated every year by the Council of the Institute.

(e) Casual vacancies on the UDIN Directorate shall be filled by the Council.

(f) A Member of the Disciplinary Committee or the UDIN Directorate of Discipline shall not be eligible for appointment as a member of the UDIN Directorate.

15. Meetings of UDIN Directorate

(a) Provisions related to the time, place and quorum of Meetings of the UDIN Directorate as well as procedure for transaction of business shall be governed by the Chartered Accountants Regulation, 1988.

16. Language of the UDIN Directorate

(a) The language of the UDIN Directorate shall be English.

(b) No application or document in a language other than English shall be accepted by the UDIN Directorate.

17. Reporting

(a) The UDIN Directorate shall submit a report to the Council prior to the date of every meeting of the Council.

18. Functions of the UDIN Directorate

(a) The UDIN Directorate shall be vested with the powers to enforce compliance of the provisions of these Guidelines and make exceptions and concession including extension of time in the circumstances prescribed by the Council.

(b) Without prejudice to the generality of the provisions of clause (1) of clause 21 of the Guidelines, the powers and duties of the UDIN Directorate shall include the following:

(i) To arrange for orientation of practicing members and the stakeholders.

(ii) To prescribe the procedures to be followed in relation to generation, communication and verification of UDIN.

(iii) To incorporate restriction on generation of UDIN where the ceiling on number reports etc. to be conducted by the practicing member has been stipulated by the Council.

(iv) To prescribe the formats for maintenance of records relating to UDIN generated by practicing members and to examine the same.

(v) To make changes in the Forms prescribed under these Guidelines. The changes so made shall be noted by the Council.

(vi) To prescribe a register to be maintained by the practicing members for UDIN generated during the year.

(vii) To make rules for removing hardship to practicing members or the stakeholders.

Chapter VII
Administration and Oversight

19. Governance Structure

(a) The administration of the UDIN framework shall be overseen by a dedicated UDIN Secretariate of the Institute.

(b) The Secretariate shall function under the guidance of the UDIN Directorate and the Council and shall be responsible for policy implementation, technical infrastructure, monitoring, and system integrity and administrative functions.

(c) The Secretariate shall be staffed with officers and technical experts to carry on, manage, administer the operational, compliance and administrative functions of the UDIN system.

20. Roles and Responsibilities

(a) The UDIN secretariate shall maintain the UDIN Portal and ensure its functionality, security, and regulatory alignment.

(b) The UDIN secretariate shall prepare material and conduct awareness programme relating to generating, examination and other matters relating to UDIN.

Chapter VIII

Archival, Confidentiality and Data Security

21. Archival of UDIN Records

(a) All UDINs generated shall be archived in the UDIN Portal in a secure and retrievable format.

22. Clarifications and Interpretations

(a) In case of any ambiguity, doubt, or dispute regarding the application or interpretation of any provision of these Guidelines, the matter shall be referred to the Council or a designated authority appointed by the Council for this purpose.

(b) The decision of the Council or designated authority shall be final and binding on all practising member and stakeholders.

Chapter IX

Non-Compliance and Disciplinary Consequences

23. Detection and Reporting of Non-Compliance

(a) Any instance of non-compliance coming to the knowledge of UDIN Directorate shall be reported to Council on at quarterly interval.

24. Publication and Public Disclosure

(a) In appropriate cases, the UDIN Directorate may publish the name of the practising member against whom action has been taken under these Guidelines, along with the nature of violation and penalty imposed.

(b) Such publication shall be made in the periodicals published by the Institute

Chapter X

Transitional Provisions and Repeal

25. Transitional Implementation

(a) These Guidelines shall come into effect on the date notified by the Council of the Institute and shall be applicable to all practising Members with effect from such date.

(b) Any UDIN generated prior to the effective date of these Guidelines shall continue to be valid and shall be governed by the provisions in force at the time of their generation.

26. Savings Clause

(c) Nothing in these Guidelines shall affect the validity of actions taken or UDINs generated under any previous direction or provision issued by the Institute prior to the date of enforcement of these Guidelines.