

# Unique Document Identification Number

## What is UDIN?

It consists of 18 digit number which is generated for every document to be attested by a Practising Chartered Accountant.

This is to prevent forged signs of CA and misrepresentation of certificates by third parties as attested by CA.

## Who can generate UDIN?

Full time practising CA who in case is the signing person.

## When to generate UDIN?

It has to be generated at the time of signing the certificate or within 15 days of signing the certificate i.e. date mentioned in the certificate

## Does it require any Documents to be uploaded?

No documents are required to be uploaded .

## What are Certificates under UDIN?

Certificates means where the financial information is certified as true and correct.

It includes :

- o Net worth certificate for
  1. Bank Finance,
  2. Bank Guarantee,
  3. Educational Loan
  4. Issuance Of Visa By Foreign Embassy
- o Turnover certificate
- o Foreign remittance outside India in form 15CB
- o Working capital
- o On the basis of Statutory records under Companies Act 2013
- o Fair valuation of shares in case of merger / de-merger, Buy Back, Allotment of further shares and transfer of shares from resident to non-resident.
- o Liquid asset under 45IB of RBI Act
- o Utilisation of funds/Grants:
  1. FEMA Act
  2. Charitable Institutions
  3. NGO
  4. Statutory Authority

- o Claim of refund under Indirect Taxes
- o Certificates issued by Statutory auditors of Banks and Insurance companies
- o Certificate of Short Sale of securities issued by Concurrent Auditors of Treasury Department of Banks
- o Certificate of physical verification of securities issued by Concurrent Auditors of Treasury Department of Banks
- o Certificate issued for KYC purpose to banks confirming sole proprietorship
- o Certificate Regarding Sources of Income
- o Certificates for Claiming Deductions and Exemptions under various Rules and Regulations
- o Certificates issued under LLP Act
- o RBI Statutory Auditor Certificate for NBFCs
- o Certificate issued under RERA
- o Others

## Non applicability of UDIN:

This is not an exhaustive list.

- o Auditor's Opinion/Reports issued by the Practising Chartered Accountant under any Statute w.r.t. any entity or any person (e.g.: Tax Audit, Transfer Price Audit, VAT Audit, GST Audit, Company Audit, Trust Audit, Society Audit, etc.,
- o Valuation Reports,
- o Quarterly Review Reports,
- o Limited Review Report
- o Information System Audit,
- o Forensic Audit,
- o Revenue / Credit / Stock Audit,
- o Borrower Monitoring Assignments,
- o Concurrent / Internal Audit and the like,
- o Any report of what so ever nature issued including Transfer Price Study Report, Viability Study Report, Diligence Report, Due Diligence Report, Management Report, etc.

## Is UDIN applicable for duplicate copies of certificates already issued?

UDIN is to be generated only for the original certificate and not for the duplicate one issued at the request of the client

### Security

It takes into account the concept of confidentiality as it can be viewed only by the members.

### Where should the UDIN be mentioned?

In case of manual certificate, the 18 digit number has to be mentioned in the certificate after every signature and membership number of the CA and in case of digitally signed certificate the UDIN has to be retained for providing the same on being asked by third party

### Revocation of UDIN:

The UDIN once generated can be revoked or cancelled with narration. After revocation of the UDIN, anybody searches for that UDIN, appropriate narration indicated by Member with the date of revocation will be displayed for that revoked UDIN.

### UDIN in case of Multiple reports for a single assignment :

Same UDIN is to be used for the multiple certificates for a single assignment .

### How to share UDIN to third parties consisting of banks /Authorities?

The concerned authorities have to provide the following details

Name of the Authority, Mobile Number and Email of the person searching the UDIN.

However they are not required to register themselves on the UDIN Portal.

### Registration procedure:

#### Steps Particulars

- 1 Click Member Registration or First time Sign Up
- 2 Enter Membership No, Date of Birth, Year of enrolment
- 3 OTP will be sent to registered mobile Number and Mail ID
- 4 On confirmation of OTP username and Password will be generated



### Procedure for generation of UDIN:

On logging into the portal using the above generated user ID and password

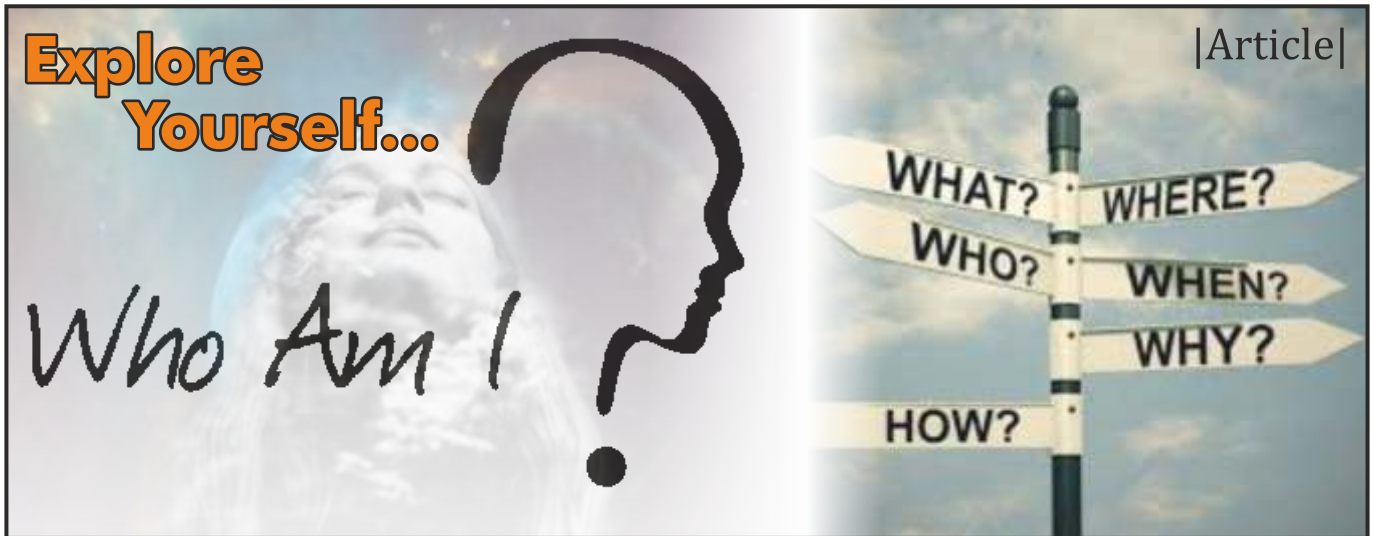
- o Select Document type from the drop down menu.
- o Enter Date of Signing Document i.e. the date of signing/ certifying the document.
- o Enter Financial Figures i.e. any Financial Figures from the document such as Turnover/Net Worth etc.
- o Enter the Description of the Figure
- o Two Financial Figures are mandatory out of 3 (three) given fields. In case, there is no Financial Figure in the Certificate, Zero (0) is to be mentioned in Financial Figure and in its Particulars mention "There is no Financial Figure in Certificate".
- o Select Document Description and enter the description/ details about the Certificate
- o Click the button "Send OTP". an OTP would be sent to the Registered Mobile and Email of the Member.
- o Enter OTP as received and click "Preview". In Preview details entered for generating the UDIN will be displayed. If there is any change/error in the content, click "Back" button, or else, click "Submit".
- o 18 Digit UDIN will be generated and that UDIN can be used for mentioning on the Certificate for which it has been generated

### Non-compliance of UDIN

It 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.



**SHAKTHI PAVITHRAA**  
Audit Assistant



Let me start by saying with confidence that the moment a person starts self-exploring, he/she can at ease explore the world. Becoming aware of one's potential is the most important skill to achieve success. Being self aware one can put a lot of skills together. This path of journey takes one through fear, anger, confusion, misunderstanding and many more things, which takes hold on one self. There are many cases where we actually get lost in this world by following the crowd. Despite following the crowd one should dig up the soul, to find out what we are, and what we are eventually going to be.

When we start unearthing ourselves, we will soon discover our latent talent. By not following our soul we seem to be convinced that what has been done to us is right. What we fail to realise is we have landed in a delusion. Had we thought on the contrary and traded the path of self-awareness we could have tapped our true potential.

The most precious lesson that we should bear in mind while pursuing this journey to explore oneself are

- Rejection should never stop us
- Failure is not a problem at all but is a means to a better solution.
- People who reject us know nothing about us completely and neither have the time to try to knowing us.
- Believing in ourselves is the only key to success in completing this journey of self-exploration.

So lets Just take time to explore ourselves. We need to create a good relationship with others but like charity it starts with ourselves. When we are capable of discovering who we are then we will be the one who could be capable of writing our own future. Enough of exploring this physical world lets now explore the meta physical and beyond.

Lets remind ourselves , The most important person to impress upon in this world is standing in the mirror when we look at it. So, its time to promise ourselves that we will be true to ourselves. No more wearing the face mask. This journey of self-exploration is not without challenges but its time to accept that each and every scar in this journey will only add to the beauty of our life.



**SONIA D**  
Administrative Assistant

## WOMEN'S DAY CELEBRATIONS



## WUZZLES

Each Wuzzle ( Word + Puzzle ) is a picture riddle that has a hidden meaning i.e. a phrase or a sentence. From the below given box, you have to find the hidden meaning in it.

**EXAMPLE:**

TEM  
PERA  
TURE

The answer for the above Wuzzle is " Falling Temperature ". Following are the questions. Try to find it. I will let you know the answers in the next e-magazine.

1  
DEAD BODY  
MY

2  
CHANCE

3  
Where    Where    Where  
Where    Where    Where  
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RAINBOW

CCCC@CCCC

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6  
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**KEERTHANA S**  
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# AJM & CO., FOUNDATION DAY CELEBRATIONS

