



भारत का राजपत्र The Gazette of India

vfk/kj.k

EXTRAORDINARY

Hkkx—[k.M4

PART III—Section 4

izkf/dkj ls izdkf'kr

PUBLISHED BY AUTHORITY

la- 282] ubZ fnYyh] 'kqØokj] vxLr 2] 2019@ Jko.k 11] 1941

No. 282] NEW DELHI, FRIDAY, AUGUST 2, 2019/SHRA/ANA 11, 1941

!" !#\$!#
% & & '()* !#+ , - & !. ' ,/0 , ! 12 # 3 &
4! - -& 1% 5 - , 6 / !#+\$758 ' 9 &8: '
; !# 1 < 55 !1= !> , ? @ ,7 -% A
B)C3D5E 7 5 , , # & ?; 75 7 5 4 ! 3D 53D
! "\$ F ,/0 GH& #I !J! 3D 53D &) %
% &
'(/ %8?C? G8>K %8?C? G8K !)) 4)%
/ L ! MBNE G O F & P57 # 7 5'
3,Q 4 5 R S F TF7 -U
* , &D + 5 , - 9 / !#+\$758 ' 9
&8: ' ; 9 3V ./ < 1 < 5 ,7 -% A B)C3D5E
01 / , 7 4 ! 3D 53D ,1 W8 ! "\$ F ,/0 GH& #I
!J! R S S 3X 1 -UY
· 23 !#+ 4- 5/3 &
· 23 13- 3./ / 9 &8: 4- U &

. ; 23 9 3V ./ < 3 < 4- 164 &
 * G & F TF ,/0 ,I 5 Z!FY G & S ,O - [
 / 7 8,4 ? %,
 [III/4// /17019]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(set up by an Act of Parliament)

NOTIFICATION

New Delhi, the 2nd August, 2019

No.1-CA(7)/192/2019.—Whereas, to curb the malpractice of false certification/attestation by the unauthorized persons & to eradicate the practice of bogus certificates and to save various regulators, banks, Insurers etc. from being misled, the Council of the Institute decided to implement an innovative concept to generate Unique Document Identification Number (UDIN) mandatorily for all kinds of the certificates/GST and tax audit reports and other attest function in phased manner, for which members of the Institute were notified through the various announcements published on the website of ICAI www.icaai.org at the relevant times.

Now, in exercise of the powers conferred on it under No.(1) of Part- II of the Second Schedule to the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India hereby issue the following guidelines for information of public and necessary compliance by members of the Institute -

- (i) A member of the Institute in practice shall generate Unique Document Identification Number (UDIN) for all kinds of the certification, GST and Tax Audit Reports and other Audit, Assurance and Attestation functions undertaken/signed by him which made mandatory from the following dates through announcements published on the website of the ICAI www.icaai.org at the relevant time: -
 - 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.
- (ii) The above Guidelines shall come into force from the above dates for the various services respectively.

RAKESH SEHGAL, Acting Secy.

[ADVT.III/4//Exty./170/19]