



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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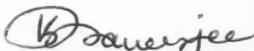
NOTIFICATION

Subject: Aligning the time limit of generating UDIN to 60 days by substituting the existing time limit of 15 days.

The Council of the Institute has decided to align the time limit for generating Unique Document Identification Number (UDIN) in accordance with the CAS-102 on Cost Audit Documentation and the Guidance Manual for Audit Quality by the Quality Review Board of the Institute and amended the time limit of generating UDIN to 60 days by substituting the existing time limit of 15 days from the date of this notification.

However, in case of the documents where the respective Regulator (s) or other stakeholders require UDIN immediately on signing or within a specified period, the same shall be provided by the Practising Cost Accountant.

Further, the Council has also decided to condone the violation of Clause (1) of Part II of The Second Schedule of the Cost and Works Accountants Act, 1959 and granted immunity to the Practising Cost Accountant from disciplinary proceedings u/s 21 and 22 of the Act for non-generating UDIN prior to the date from which this amended time limit is applicable.


CMA Kaushik Banerjee
Secretary