

Guidance on updating UDIN for Audit Reports submitted by CA users.



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

The functionality for updating UDIN against the Audit reports submitted by CA users has been enabled at e-filing portal www.incometax.gov.in.

Please Note:

1. Update UDIN functionality is applicable only for Forms submitted on or after April 2021.
2. UDIN for only those Forms can be updated which are accepted by the Assessee.
3. Following information is correctly filled against the Form as per UDIN generated from ICAI portal
 - a. UDIN
 - b. PAN of the Taxpayer
 - c. Form Number
 - d. Assessment Year or Financial Year as applicable for the Form
 - e. CA Registration Number: 6 digits. In case, it is less than 6 digits, in Bulk update facility, change format of the Cell as Text and prefix CA Registration number with 0 or 00 as applicable.

This Instruction document has to be read in conjunction with the Instruction for UDIN Functionality

View/ Update UDIN Details

After Statutory Form is uploaded by CA user, they can login to e-Filing Portal and navigate to e-File menu -> Income Tax Forms -> View/ Update UDIN Details

Process of updating UDIN against Single Form

Step	Activity
Step 1	Navigate to View/ Update UDIN Details functionality and go to Single PAN/TAN tab.
Step 2	On the single PAN/TAN tab, all the Forms accepted by Assessee and pending for UDIN update will be shown. If any specific Form is not visible on the screen, then you can search it using filter criteria available on the screen.
Step 3	Click on the link 'Update UDIN', available against the Form.
Step 4	On clicking Update UDIN link, a pop up will open. In this Pop up, enter the UDIN (generated on ICAI portal) for this Form, AY combination.
Step 5	Make sure that the UDIN entered is in correct format and not been used/ consumed for any other Form.
Step 6	Select the declaration available on the pop up and then click on Submit button.
Step 7	After the UDIN is validated by ICAI, it will get updated against the selected Form.

Process of updating Bulk UDIN

Step	Activity
Step 1	For Bulk UDIN update, navigate to View/ Update UDIN Details screen and then go to Bulk UDIN Update tab.
Step 2	On the Bulk UDIN Update tab, download the Excel template and the instruction sheet
Step 3	Go through the instruction sheet to check what all mandatory information has to be provided before uploading the Bulk UDIN CSV and the steps to convert excel file into a CSV file.
Step 4	Go to Single PAN/TAN tab and download all the list of all the Forms pending for UDIN update. This can be done by clicking on the button 'Export to Excel'.
Step 5	Copy all the entries of this exported excel and paste them in the template downloaded from 'Bulk UDIN Update' screen.
Step 6	If you want to remove any Forms from the template, you can do so.
Step 7	Update UDIN against all the entries available in the excel template. Then save this template as a .CSV file.
Step 8	Upload this .CSV file in the 'Bulk UDIN Update' screen.
Step 9	Make sure that the file size does not exceed 5MB.
Step 10	After the .CSV file is uploaded successfully, Token number will get generated. You can note down this token number for future reference.
Step 11	It will get processed by the e-Filing system. This can take maximum 24 hours.

Process of checking the status of Bulk uploaded UDIN

Step	Activity
Step 1	To check the status of Bulk UDIN update, navigate to View/ Update UDIN Details screen and go to the tab 'Check Bulk UDIN Status'.
Step 2	On the Check Bulk UDIN Status tab search the token number by either entering the Token number or the date range during which bulk file was uploaded.
Step 3	If the bulk file is not processed, it will show the status as 'Pending'. If the Bulk file is processed successfully, it will show the status as 'Processed' If the file is not processed due to some technical issue or data issue, then the status will be shown as 'Processing Failed' and the file will be sent for re-processing.
Step 4	When the status is 'Processed', the Token number will become hyperlink. Click on this hyperlink to view the status of all the uploaded UDINs.
Step 5	You can download all these UDINs in an excel, using the Export to excel feature.
Step 6	If the UDIN Status is 'UDIN Update Failed', then click on the (i) icon and see the reason of failure.

General Instructions:

- This functionality is enabled for following Forms:

Sr. No.	Form No.	Description	AY or FY
1	Form 10B	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	AY
2	Form 10BB	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C)	AY
3	Form 10CCB	Audit report under sections 80-I(7)/ 80-IA(7)/ 80-IB/ 80-IC/80-IAC/80-IE	AY
4	Form 10CCBBA	Audit report under section 80-ID(3)(iv)	AY
5	Form 10CCBC	Audit report under section 80-IB(11B)	AY
6	Form 10CCBD	Report of accountant under section 80-IB(11C)	AY
7	Form 10CCC	Certificate under sub-rule (3) of rule 18BBE of the Income-tax Rules, 1962	AY
8	Form 10CCF	Report under section 80LA(3) of the Income-tax Act, 1961	AY
9	Form 10DA	Report under section 80JJAA of the Income-tax Act, 1961	AY
10	Form 15CB	Certificate of an accountant	FY
11	Form 29B	Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	AY
12	Form 29C	Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company	AY
13	Form 3AC	Audit Report under section 33AB(2)	AY
14	Form 3AD	Audit Report under section 33ABA (2)	AY
15	Form 3AE	Audit Report under section 35D (4)/35E (6) of the Income- tax Act, 1961	AY
16	Form 3CA-CD	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law	AY
17	Form 3CB-3CD	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	AY
18	Form 3CE	Audit report under sub-section (2) of section 44DA of the Income-tax Act, 1961	AY
19	Form 3CEA	Report of an accountant to be furnished by an assessee under sub-section (3) of section 50B of the Income -tax Act, 1961 relating to computation of capital gains in case of slump sale	AY
20	Form 3CEB	Report from an accountant to be furnished under section 92E relating to international transaction(s) and specified domestic transaction(s)	AY
21	Form 3CEJA	Report from an accountant to be furnished for purpose of section 9A regarding fulfilment of certain conditions by an eligible investment fund	AY

Sr. No.	Form No.	Description	AY or FY
22	Form 3CLA	Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility	AY
23	Form 56F	Report under section 10A or 10AA of the Income-tax Act, 1961	AY
24	Form 62	Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years	AY
25	Form 64	Statement of income distributed by Venture Capital Company or Venture Capital Fund to be furnished under section 115U of the Income-tax Act, 1961	AY
26	Form 64A	Statement of income distributed by a business trust to be furnished under section 115UA of the Income-tax Act, 1961	AY
27	Form 64D	Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961	AY
28	Form 64E	Statement of income paid or credited by a securitisation trust to be furnished under section 115TCA of the Income tax Act, 1961	AY
29	Form 66	Audit Report under clause (ii) of section 115VW of the Income-tax Act, 1961	AY
30	Form 6B	Audit report under section 142(2A) of the Income-tax Act, 1961	AY

- Following Forms will be enabled shortly for UDIN update – Form 26A, Form 27BA, Form 10BBC, Form 3CT, Form 10BC, AuditReportSWF