

Extension of Condonation Scheme to regularize UDINs

This has reference to the **Condonation Scheme to regularize UDINs** announced by the ICAI vide its announcement dated **28th December 2020**. As per the scheme, the documents signed between 1st Feb.2019 till 31st Dec. 2020 the UDINs can be generated during 1st Jan. 2021 to 31st Jan. 2021.

The requests have been received from Practicing Chartered Accountants from different parts of the country for extension of the time limit for compliance with the UDIN requirement under Condonation Scheme as they could not take advantage of the scheme due to various statutory compliances. Further many members were in the impression that the UDINs can be generated till 31st Jan. 2021 for the documents issued from 1st Jan. 2021 till 16th Jan. 2021 also.

In view of above, it is being informed to the members that all the missed UDINs between the **period 1st Feb. 2019 to 31st Jan. 2021 can now be generated upto 28th Feb. 2021** and this be taken as extension of the Condonation Scheme announced previously.

However, it may be noted that for all the documents signed from 1st Feb. 2021 onwards, the original guidance for generation of UDIN i.e on the same day or within 15 days will have to be followed.

Acting Secretary, ICAI