



EAST CENTRAL RAILWAY

Office of the
General Manager/Engg
Hajipur

No.- ECR-HQ0ENGG(CONT)/0009/2025

Date:- 18.11.2025

CAO/Con/North & South, MHX/Patna
CAO/RSP/MHX, Patna
CAO (RWP)/Beal, CAO/GLP/Danapur
CAO/WP/Patna
CWM/Harnaut, CWM/SPJ & CWM/PD/DDU
DRM/DHN, DDU, DNR, SEE & SPJ
Sr. DEN(C)/ DHN, DDU, DNR, SEE & SPJ
Dy. CE/BRL/HJP

Sub.:**System Improvement:** Inclusion of Unique Document Identification Number (UDIN) for all kinds of Certificates/GST/Tax Audit Report etc. issued by Chartered Accountant for submission with the tender document of Works Tender.

Ref.:Gazette Notification No. 1-CA (7)/192/2019, dated 02.08.2019 of the Institute of Chartered Accountants of India, published in the Gazette of India.

In the Gazette Notification No. 1-CA(7)/192/2019, dated 02.08.2019, published in the Gazette of India, it is mentioned that :-

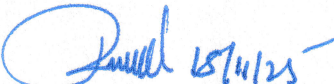
- (i) A member of the institute in practice shall generate Unique Document Identification Number (UDIN) for all kinds of the certification, GST and Tax audit Reports and other Audit, Assurance and Attestation functions undertaken/signed by him which made mandatory from the following dates through announcements published on the website of ICAI www.icai.org at the relevant time.
 - For all Certificates w.e.f. 1st February'2019.
 - For all GST & 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.

Presently, GCC and the Standard Conditions of Contract are silent on provision of Unique Document Identification Number (UDIN) for the Certificates/GST/Tax Audit Report etc. issued by Chartered Accountant.

To curb the malpractice of false certification/attestation by the unauthorised person & to eradicate the practice of bogus certificates, GM/ECR has approved the recommendation of PCE & PFA regarding adoption of Unique Document Identification Number (UDIN) and accordingly all tendering units are requested to ensure the inclusion of following condition in Special Condition of Contract in the Tender Document of Works Tenders for calling open tenders in future, as below:

"The balance sheet and all other financial documents attested/certified by the Chartered Accountant (CA) to substantiate fulfilment of Financial Eligibility Criteria should be with UDIN, failing which the offer shall be considered as incomplete and will be summarily rejected without any further reference".

Any tender notice issued for open tender on or after issuance of this letter should invariably must have the above mentioned special condition.


(Rakesh Kumar)
CE/Works/HJP

Copy to:-

- (i) Secy. to GM- for kind information of GM/ECR please.
- (ii) Secy. to PCE- for kind information of PCE/ECR please.
- (iii) Secy. to PFA- for kind information of PFA/ECR please.
- (iv) All HOD/Engg./HJP for kind information please.