



CA Abhishek S. Dhamne

Regional Council Member, WIRC

Guide to

ICAI's Multipurpose Empanelment Form (MEF) 2026-27

Warm Regards,

CA Abhishek S. Dhamne

B. Com, FCA, DISA (ICAI), RV (SFA)

Regional Council Member, WIRC



Join here



+91 9890 541 551



abhishekdamne@ssdca.in



www.abhishekdamne.com



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What is the MEF?

The Multipurpose Empanelment Form is the annual application through which practising Chartered Accountants and CA Firms are empanelled for Professional Audit assignments.

Information submitted through MEF is shared by ICAI with RBI, NABARD, CRCS and other authorities for the purpose of Empanelment.

RBI

Bank Branch Auditors'
Panel

NABARD

StCBs / CCBs Statutory
Auditors

CRCS

Co-operative societies

Others

PSBs & further
authorities



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Eligibility Criteria

Any ONE of the following, as on 1st July 2026:

- | | | |
|----------|--------------------------------|---|
| 1 | Partnership / LLP Firms | In existence as on 1st July 2026 |
| 2 | Proprietary Firms | In existence as on 1st July 2026 |
| 3 | Individual Practitioner | Member holding Full-time CoP as on 1st July 2026, practising in individual name |

Note: This is eligibility to file MEF only. Each auditee's criteria for actual audit allotment may differ — refer to the respective guidelines.



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Timelines

1 Jul 2026

Reference date

Firm/member status
assessed as on this
date

29 Aug 2026

Last date

Submission of
online form &
declaration

Oct / Nov 2026

Second verification

Records re-verified
with latest SSP data

Oct / Nov 2026

Draft panel hosted

PDC hosts draft MEF
panel for applicant
review

Deadline: 29th August 2026 — the form cannot be edited once submitted.



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Benefits of Empanelment

1 Unique Code Number

UCN allotted to eligible applicants — a permanent identity carried across conversion to LLP or proprietorship.

2 Bank Branch Audits

Inclusion in the RBI Bank Branch Auditors' Panel for PSB assignments.

3 Co-operative Bank Audits

Consideration for StCB / CCB statutory audits submitted to NABARD.

4 Wider Professional Work

Panel shared with RBI, NABARD, CRCS, PSBs and other authorities for varied assignments. ICAI is also representing to various other stakeholders for accepting this empanelment at Uniform level.



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Procedure for Filing

1 Register / Login

First-timers register at meficai.org/register; returning applicants log in with previous-year credentials.

2 Review the fields

Green = non-editable (from SSP); White = editable prior-year data to update; Grey = for information only.

3 Fill & save page-wise

Form saves page by page and is editable any number of times before submission.

4 Upload documents

Upload financial documents for FY 2024-25 as prescribed.

5 Validate declaration

Declaration validated via OTP by all partners / proprietor / individual.

6 Submit

Once submitted, the form CANNOT be edited.

Documents Required

Financial documents for FY 2024-25

Partnership — Firm

- ITR in JSON format
- ITR Acknowledgement (PDF)
- Computation of Total Income (PDF)
- Balance Sheet 31.03.2025 (PDF)
- Income & Expenditure A/c (PDF)

Partnership - Partners

- ITR in JSON format
- ITR Acknowledgement (PDF)
- Computation of Total Income (PDF)

Sole Proprietor / Individual

- ITR in JSON format
- ITR Acknowledgement (PDF)
- Computation of Total Income (PDF)
- Balance Sheet 31.03.2025 (PDF)
- Income & Expenditure A/c (PDF)

Applicants filing under presumptive taxation (Sec 44ADA) need not submit Balance Sheet and I&E Account.



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Key Parameters to Note

Exclusive association

Credit for a partner/proprietor is given only if exclusively associated with the applicant from 1 July 2026 until second verification.

Second verification

Records re-checked against latest SSP in Oct/Nov; departures or CoP changes in between forfeit credit.

UCN continuity

Same UCN continues on conversion of a firm to LLP or an individual forming a proprietorship.

Experience counted

Only audits actually signed/conducted count — not work as article/audit assistant or CA employee.

Information can be accessed on MEF Portal

1

Know Your Unique Code Number (UCN)

2

Guidelines on SBA of PSBs and SA StCBs / CCBs

3

Category Calculator



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Support & Contact

Complaint Mechanism

- Lodge queries under "MEF Complaint Entry" at meficai.org (login recommended).
- Use MRN / FRN to lodge; a Complaint Number is generated for tracking.
- Track status by MRN / FRN or via MEF login.
- If unresolved within 3 working days, escalate via email or phone.

Escalation Contacts

Email

mefpdc@icai.in

Phone (2 PM – 5 PM, working days — quote Complaint No.)

Mr. Manish Bhardwaj

92055 59865

Ms. Priya Duggal / Ms. Garima Khurana

92055 59866



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Thank You !

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