



DPDP for Chartered Accountants

A CA firm holding client PAN, financials and payroll is a Data Fiduciary (S.2(i)) with the Act's full obligations.

■ Your Position

- Your firm = Data Fiduciary for client data
- Your software vendors = Data Processors
- You stay responsible when handling is outsourced
- Large firms may be Significant Data Fiduciaries (S.10)

■ Core Duties

- Clear notice + valid consent (S.5, S.6)
- Encrypt/mask data; control & log access (Rule 6)
- Report breaches to Board + clients (S.8(6))
- Handle client & employee data requests (S.11–14)

■ Retention

- Books of account: 8 yrs — Companies Act S.128(5)
- Income-tax records: ~6 years
- Delete other personal data when its purpose ends

■ Watch Out

- DPDP has no separate "sensitive data" class
- Children's rules (S.9) apply only if you process under-18s
- One client complaint can trigger a DPB inquiry
- DPDP advisory is an opportunity — ICAI runs a cert (DPCAC)



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