

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 31st March, 2019

PRESS RELEASE

CBDT issues clarification on linking of PAN with Aadhaar

It has been reported in some sections of the media that those PANs which are not linked with Aadhaar number by 31.03.2019 may be invalidated. The matter has been considered by the Central Government and now the cut-off date for intimating the Aadhaar number and linking PAN with Aadhaar is 30.09.2019, unless specifically exempted.

Notwithstanding the last date of intimating/linking of Aadhaar Number with PAN being 30.09.2019, it is also made clear that w.e.f. 01.04.2019, it is mandatory to quote and link Aadhaar number while filing the return of income, unless specifically exempted.

(Surabhi Ahluwalia)
Commissioner of Income Tax
(Media & Technical Policy)
Official Spokesperson, CBDT.

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi, the 31st of March, 2019

Subject: Giving effect to the judgement(s)/order(s) of Hon'ble Supreme Court on Aadhaar-PAN for filing return of income-regd.-

As per clause (ii) of sub-section (1) of section 139AA of the Income-tax Act, 1961, with effect from 01.07.2017, every person who is eligible to obtain Aadhaar number has to quote the Aadhaar number in return of income.

2. In a series of judgments i.e. (i) Binoy Viswam Vs. Union of India reported in (2017) 396 ITR 66 (ii) Final Judgment and order of the Constitution Bench of Hon'ble Supreme Court dated 26.09.18 in Justice K. S. Puttaswamy (Retd.) and another {Writ Petition (Civil) No. 494 of 2012}; & (iii) Shreya Sen & Anr. In SLP (Civil) Diary No(s) 34292/2018 dated 04.02.2019, Hon'ble Supreme Court has upheld validity of Section 139AA.

3. In light of the aforesaid judgement(s)/order(s) of Hon'ble Supreme Court, from 01.04.2019 onwards, to give effect to the above judgements/orders, it has been decided by the Board that provision of clause (ii) of sub-section (1) of section 139AA of the Act would be implemented and it is mandatory to quote Aadhaar while filing the return of income unless specifically exempted as per any notification issued under sub-section (3) of section 139AA of the Act. Thus, returns being filed either electronically or manually cannot be filed without quoting the Aadhaar number.

4. Returns which were filed prior to 01.04.2019 without quoting of Aadhaar number as an outcome of any decision of different High Courts in a specific case or returns which were filed during the period when the online functionality for filing the return without quoting of Aadhaar number was so available in the aftermath of decision of Delhi High Court dated 24.07.18 in W.P. C.M 7444/2018 & C.M. Application No. 28499/2018 in case of Shreya Sen vs. Union of India & Ors., till it was withdrawn post decision of Constitution Bench of the Hon'ble Supreme Court dated 26.09.18, would also be taken up for processing without causing any adverse consequence for non-quoting of Aadhaar as per provision of section 139AA of the Act.

5. Hindi version to follow.


(Rajarajeswari R.)

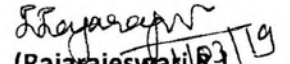
Under Secretary (ITA.II), CBDT

(F. No. 225/75/2019-ITA.II)

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5. All Joint Secretaries/CsIT, CBDT
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(Rajarajeswari R.)

Under Secretary (ITA.II), CBDT

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION No. 31/2019

New Delhi, the 31st of March, 2019

In exercise of the powers conferred under sub-section (2) of section 139AA of the Income-tax Act, 1961 (Act), the Central Government, hereby notifies that every person who has been **allotted permanent account number as on the 1st day of July, 2017**, and who is eligible to obtain Aadhaar number, **shall intimate his Aadhaar number** to the Principal Director General of Income-tax (Systems) or Principal Director of Income-tax (Systems) in the form and manner specified in Notification no. 7 dated 29th of June, 2017 issued by the Principal Director General of Income Tax (Systems) by **30th of September, 2019**.

2. This notification shall not be applicable to those persons or such class of persons or any State or part of any State who/which are/is specifically excluded under sub-section (3) of section 139AA of the Act.

3. However, **notwithstanding** the last date of linking of Aadhaar number with PAN being extended to 30.09.2019 in para 1 above, it is also made clear in Circular No. 6 of 2019 that w.e.f. **01st of April, 2019**, it is mandatory to quote Aadhaar number while filing the return of income as required under Section 139AA(1)(ii) unless specifically exempted as per any notification issued under sub-section (3) of section 139AA of the Act. It is also made clear that the returns being filed either electronically or manually cannot be filed without quoting the Aadhaar number.

-sd-

(Rajarajeswari R.)

Under Secretary (ITA.II), CBDT

(F. No. 225/75/2019-ITA.II)

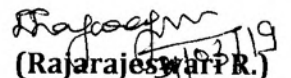
Notification No. 31 /2019

To

The Manager,
Government of India Press,
Mayapuri, New Delhi

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(Rajarajeswari R.)

Under Secretary (ITA.II), CBDT