

LINKING OF AADHAR NUMBER & PAN MANDATORY

Hon'ble **Supreme Court** in its landmark judgement **upheld Section 139AA** of the Income Tax Act as **constitutionally valid**, which required quoting of the **Aadhaar number** in applying for **PAN** as well as for **filing of Income Tax Returns**.

The following are the effects of the Judgement:

- a. From **July 1, 2017** onwards every person eligible to obtain Aadhaar must **quote their Aadhaar Number** or their Aadhaar Enrolment ID number for **filing of Income Tax Returns** as well as for **applications for PAN**;
- b. Everyone who has been allotted permanent account number as on the 1st day of July, 2017, and who has Aadhaar Number or is eligible to obtain Aadhaar Number, shall **intimate his Aadhaar Number to Income Tax Authorities** for the purpose of linking PAN with Aadhaar;
- c. However, for **non-compliance** of the above point No.(b), only a **partial relief by the Court** has been given to those who **do not have Aadhaar and who do not wish to obtain Aadhaar** for the time being, that their PAN will not be cancelled so that other consequences under the Income Tax Act for failing to quote PAN may not arise.

DISCLAIMER: Every effort has been made to ensure accuracy in the information. The publishers do not hold themselves responsible for errors that may have arisen. Please take professional advice for further implementation. All rights reserved.

STRICTLY FOR PRIVATE CIRCULATION BY INVITATION

C.T.S. No. 6616, Plot No 491, 5th Floor, Centre Point, Mitra Mandal Chowk, Next to Balasaheb Thackrey Hospital, Parvati Pune 411009.

Landline No 020-6744 7171 E-Mail : - accounts@spcm.in Website: www.spcm.in