



**INCOME TAX ALERT**

# N. A. SHAH **BULLETIN**

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### **Mandatory quoting of Aadhaar number**

- Section 139AA of the Income-tax Act, 1961 ('Act') as introduced by the Finance Act, 2017 provides that every person who is eligible to obtain Aadhaar number shall mandatorily quote Aadhaar number
  - In the application form for allotment of Permanent Account Number ('PAN'); and
  - In the return of income

with effect from 01.07.2017.

- Where the person does not possess the Aadhaar Number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for PAN or, as the case may be, in the return of income furnished by him.
- It has also been provided that every person who has been allotted a PAN prior to 01.07.2017 and is eligible to obtain Aadhaar number is required to intimate his/her Aadhaar number to the Income Tax Authorities on or before such date, as may be notified by the Central Government by way of notification in the official gazette.
  - In case of failure to do so, PAN allotted to such person shall be deemed to be invalid and the other provisions of the Income tax Act, 1961 shall apply as if the person had not applied for allotment of PAN.
- Press Release dated 05.04.2017, CBDT has clarified that such mandatory quoting of Aadhaar number or Enrolment ID shall apply only to a 'resident' individual as defined under Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefit and Services) Act, 2016 ('Aadhaar Act'), who is eligible to obtain Aadhaar number.
  - 'Resident' as per Aadhaar Act means an individual who has resided in India for a period or aggregate periods amounting in all to 182 days or more in the twelve months immediately preceding the date of application for enrolment.

- Requirement to quote Aadhaar number may not be applicable for separate category of persons which will be notified later by the central government.

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