

**Subject :- Procedure of intimating AADHAAR number to Income Tax Department by Permanent Account Number(PAN) holder and quoting of the same in PAN applications in compliance of Section 139AA of Income Tax Act.**

Sub-rule (5) and (6) to rule 114 of Income Tax Rules, 1962 notified vide notification G.S.R. No. 642(E) dated 27.6.2017, states that:-

“(5) Every person who has been allotted permanent account number as on the 1<sup>st</sup> day of July, 2017 and who in accordance with the provisions of sub-section (2) of section 139AA is required to intimate his Aadhaar number, shall intimate his Aadhaar number to the Principal Director General of Income-tax(Systems) or Director General of Income-tax(Systems) or the persons authorized by the said authorities.

(6) The Principal Director General of Income-tax(Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with procedure, for the verification of documents filed with the application in sub-rule(4) or intimation of the Aadhaar number in sub-rule (5), for ensuring secure capture and transmission of data in such format and standards and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relating to furnishing of the application forms for allotment of permanent account number and intimation of Aadhaar number.”

2. In exercise of the powers delegated by the Central Board of Direct Taxes vide above notification G.S.R. No. 642(E) dated 27.6.2017, the authority for intimating Aadhaar number, formats and standards along with procedure, for the verification of documents filed with the application in sub-rule(4) or intimation of the Aadhaar number in sub-rule (5) of Rule 114 of Income Tax Rules, 1962, format and standards for ensuring secure capture and transmission of data, appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of permanent account number and intimation of Aadhaar number will be as follows:-

**A. For intimating Aadhaar number by existing PAN holders:-**

S.No.	Authority to whom Aadhaar number is to be informed	Mode	Manner through which Aadhaar has to be informed	Whether any fee is levied or not
(i).	Either of the PAN service providers namely M/s NSDL e-Governance Infrastructure Limited(NSDL eGov) or M/s UTI Infrastructure	SMS	By sending a SMS, in specified format, to specified ‘Short code’ and using specified Keyword which are :- <ul style="list-style-type: none"><li>• Short Code :- 567678 or 56161</li><li>• Keyword :- UIDPAN</li><li>• Format of SMS :- Keyword&lt;Space&gt;&lt;12 digit</li></ul>	Free service. SMS charges as levied by mobile operator of the PAN holder will apply.

	Technology And Services Limited(UTIITS SL)		<p>Aadhaar&gt;&lt;Space&gt;&lt;10 digit PAN&gt;</p> <p><u>For Example</u></p> <p>Send SMS to 567678 or 56161 in following format:-</p> <p>UIDPAN&lt;Space&gt;&lt;12 digit Aadhaar&gt;&lt;Space&gt;&lt;10 digit PAN&gt;</p> <p><u>Example of SMS:</u></p> <p>UIDPAN 111122223333 AAAPA9999Q</p>	
	On-line		<p>By visiting and filling required information, such as PAN, Aadhaar Number, Name as per Aadhaar, Date/Year of Birth etc., through applicable link provided on the website of either of PAN service provider i.e. <a href="http://www.tin-nsdl.com">www.tin-nsdl.com</a> for NSDL eGov or <a href="http://www.utiitsl.com">www.utiitsl.com</a> for UTIITSL.</p>	Free service.
	Through designated PAN service centre		<p>By visiting designated PAN service centre of PAN service provider NSDL eGov or UTIITSL, PAN holder has to fill prescribed form as provided in Annexure-I which has to be submitted to designated PAN service centre along with copy of PAN card, Aadhaar card and prescribed applicable fee. PAN holder may authenticate Aadhaar Biometrically on visit to such PAN service centre. Biometric authentication shall compulsorily be required in cases where there are sufficient mismatches in PAN and Aadhaar data. Details of designated PAN service centre shall be published by PAN service providers on their respective websites i.e. <a href="http://www.tin-nsdl.com">www.tin-nsdl.com</a> for M/s NSDL eGov or <a href="http://www.utiitsl.com">www.utiitsl.com</a> for M/s UTIITSL.</p>	<p>Paid service.</p> <p>Approved prescribed fee will be levied by PAN service centre on PAN holder who files request for Aadhaar seeding.</p> <p>However, there will not be any additional fee on account of Aadhaar seeding while making new PAN application or Change request.</p>
(ii).	eFiling system of the Income Tax Department.	On-line	<p>By visiting and filling required information, PAN, Aadhaar Number, Name as per Aadhaar, Date/Year of Birth etc., through applicable link provided on e-filing portal of the Income Tax Department i.e. <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a></p>	Free service.

**B. For quoting Aadhaar in new PAN application process:-**

<b>(i) Guidelines for filling the Column No. 12 of Form 49A</b>		
<b>Column No.</b>	<b>Column Details</b>	<b>Guidelines for filling the form</b>
12 of Form 49A	In case of a person, who is required to quote Aadhaar number or the Enrolment ID of Aadhaar application form as per section 139AA.	<p><b><u>Aadhaar Number</u></b></p> <p>As per provisions of section 139AA of Income Tax Act, 1961, Aadhaar number has to be provided. Copy of Aadhaar letter/card shall be provided as proof of Aadhaar.</p> <p><b><u>Enrolment ID (EID) of application for Aadhaar</u></b></p> <p>Only if Aadhaar is not allotted to the applicant, then EID (which includes date &amp; time of enrolment) for Aadhaar shall be provided. Copy of EID receipt shall be provided as proof of enrolment.</p> <p>As specified by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017, it would be optional to mention Aadhaar as well as EID for the individuals (i) residing in the States of Assam, Jammu and Kashmir and Meghalaya; (ii) a non-resident as per the Income-tax Act, 1961; (iii) of the age of eighty years or more at any time during the previous year;</p> <p><b><u>Name as per Aadhaar letter/card or Enrolment ID for Aadhaar application form</u></b></p> <ul style="list-style-type: none"><li>• If the Aadhaar is provided by the applicant, then name as per AADHAAR letter/card has to be provided;</li><li>• If EID is provided by the applicant, then name as appearing on EID receipt has to be provided in this field.</li></ul> <p>Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as specified in Rule 114(4) of Income Tax Rules, 1962 will be applicable for cases where there is mismatch in PAN application and Aadhaar data or the PAN applicant has provided Aadhaar EID or where the PAN applicant has been exempted from compulsory quoting of Aadhaar as per Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.</p>

**C. For quoting Aadhaar in form titled “Request For New PAN Card Or/ And Changes Or Correction in PAN Data”:-**

**(i) Following column in place of column no. 10 of form titled “Request For New PAN Card Or/ And Changes Or Correction in PAN Data”**

**(ii) Guidelines for filling column no. 10 of form titled “Request For New PAN Card Or/ And Changes Or Correction in PAN Data”**

Column No.	Column Details	Guidelines for filling the form
10 of form titled "Request For New PAN Card Or/ And Changes Or Correction in PAN Data"	AADHAAR number (if allotted)	<p><b><u>Aadhaar Number</u></b> As per provisions of section 139AA of Income Tax Act, 1961, Aadhaar number, if allotted shall be provided for the purpose of linking of Aadhaar with PAN. Copy of Aadhaar letter/card shall be provided as proof of Aadhaar.</p> <p><b><u>Name as per Aadhaar letter/card</u></b></p> <ul style="list-style-type: none"> <li>• If the Aadhaar is provided by the applicant, then name as per AADHAAR letter/card has to be provided;</li> </ul> <p>Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as specified in Rule 114(4) of Income Tax Rules, 1962 will be applicable for cases where there is mismatch in PAN application and Aadhaar data or where the PAN holder has been exempted from compulsory quoting of Aadhaar as per Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.</p>

2. Aadhaar number can be informed to the Income Tax Department by the PAN holder/applicant through the authority and procedure mentioned above.

3. Aadhaar shall be linked to PAN after due authentication of Aadhaar from Unique Identification Authority of India (UIDAI) (hereinafter referred to as UIDAI) through available authentication modes i.e. demographic, biometric, OTP, e-KYC or Multi-factor or as specified by the UIDAI. Aadhaar data shall also be matched with PAN/PAN application data before authentication. PAN applications or request for linking of Aadhaar with PAN may be rejected if mismatches in Aadhaar and PAN data are observed.

4. PAN and e-Filing service providers shall ensure that the identity information of Aadhaar holder, Demographic as well as Biometric, is only used for submission to the Central Identities Data Repository of the UIDAI for Aadhaar authentication purpose. However, demographic information of Aadhaar shall also be sent to Income Tax Department for linking with PAN. Any deviation will be treated as non-compliance to security and confidentiality clause or similar clause of their respective agreements/contracts and may lead to applicable penalty as per their respective agreements/contracts.

Sd/-

(S.K. Chowdhari)

Pr. Director General of Income-tax(Systems)  
New Delhi.

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi
2. All Pr. Chief Commissioners/ Director Generals of Income tax – with a request to circulate amongst all officers in their regions/ charges.
3. JS(TPL)-I & II/ Media coordinator and Official spokesperson of CBDT.
4. DIT(IT)/ DIT(Audit)/ DIT(Vig.)/ ADG(Systems)-1,2,3,4,5/ CITCPC) Bangalore, CIT(CPC-TDS) Ghaziabad, CIT(OSD)(Systems), Ghaziabad.
5. ADG(PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, I P Estate, New Delhi.
8. Web Manager, [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for hosting on the website.
9. Database cell for uploading on [www.irsOfficersOnline.gov.in](http://www.irsOfficersOnline.gov.in) and in DG System's corner.
10. ITBA publisher for uploading on ITBA website.



(Vivek Kumar)

Addl. Director General (Systems)-I

**Form for Aadhaar seeding into PAN database**

<b>PAN</b>	
<b>NAME AS PER PAN CARD</b>	
<b>AADHAAR NUMBER</b>	
<b>NAME AS PER AADHAAR CARD</b>	

**Declaration:**

I hereby confirm that the Aadhaar given above has been issued to me by UIDAI and same has not been provided by me earlier for the purpose of seeding with any other PAN.

I hereby declare that I have not been allotted any other PAN than the one mentioned above by me.

I hereby declare that the information furnished above is true to the best of my knowledge and belief.

I hereby state that I have no objection in authenticating myself with Aadhaar based authentication system and consent to use my Aadhaar number, Demographic, Biometric and/or One Time Pin (OTP) data for authentication for the purpose of fulfilling the requirement under PAN procedure.

I understand that the Demographic, Biometrics and/or OTP I provide for authentication shall be used only for authenticating my identity through the Aadhaar Authentication system for the purpose of seeding of Aadhaar against PAN and for no other purposes.

I understand that complete security and confidentiality shall be ensured for my personal identity data provided for the purpose of Aadhaar based authentication.

Date:	____ / ____ /20____	Signature/Thumb Impression

-For Official use-