

(2) जहां किसी व्यक्ति, जिसका स्थायी खाता संख्यांक उपधारा (1) के अधीन अप्रवर्तनीय हो गया है, को इस अधिनियम के अधीन स्थायी खाता संख्यांक प्रस्तुत, सूचित या उद्धृत करना अपेक्षित है, वहाँ यह समझा जाएगा कि उसने इस अधिनियम के उपबंधों के अनुसार स्थायी खाता संख्यांक, यथास्थिति, प्रस्तुत, सूचित या उद्धृत नहीं किया और वह इस अधिनियम के अधीन स्थायी खाता संख्यांक प्रस्तुत, सूचित या उद्धृत नहीं करने के सभी परिणामों के लिए दायी होगा ।

(3) जहां उपनियम (1) में विनिर्दिष्ट किसी व्यक्ति ने अपना आधार संख्यांक धारा 139कक की उपधारा (2) के अधीन तारीख 31 मार्च, 2020 के पश्चात् सूचित किया है, वहाँ उसका स्थायी खाता संख्यांक सूचना देने की तारीख से इस अधिनियम के अधीन आधार संख्यांक प्रस्तुत करने, सूचित करने या उद्धृत करने के प्रयोजनों के लिए दिया हुआ समझा जाएगा और उपनियम (2) के उपबंध सूचना देने की ऐसी तारीख से लागू नहीं होंगे ।

(4) प्रधान आय-कर महानिदेशक (प्रणाली) या आय-कर महानिदेशक (प्रणाली), उपनियम (1) और उपनियम (2) के अधीन स्थायी खाता संख्यांक के प्रवर्तनीय होने की प्रास्थिति का सत्यापन करने हेतु प्रक्रिया के साथ रूपविधान और मानक विनिर्दिष्ट करेगा ।”

[अधिसूचना सं.11/2020/फा.सं. 370149/166/2019-टीपीएल]

अंकुर गोयल, अवर सचिव

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) का.आ. संख्यांक 969 (अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए और अधिसूचना सा.का.नि. सं. 110(अ), तारीख 12th फरवरी, 2020 द्वारा अंतिम बार संशोधित किए गए ।

**MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)**

NOTIFICATION

New Delhi, the 13th February, 2020

G.S.R. 112(E).—In exercise of the powers conferred by proviso to sub-section (2) of section 139AA read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

1. **Short title and commencement.** - (1) These rules may be called the Income-tax (5th Amendment) Rules, 2020.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 114AA, the following rule shall be inserted, namely:-

“114AAA. Manner of making permanent account number inoperative. (1) Where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2020, the permanent account number of such person shall become inoperative immediately after the said date for the purposes of furnishing, intimating or quoting under the Act.

(2) Where a person, whose permanent account number has become inoperative under sub-rule (1), is required to furnish, intimate or quote his permanent account number under the Act, it shall be deemed that he has not furnished, intimated or quoted the permanent account number, as the case may be, in accordance with the provisions of the Act, and he shall be liable for all the consequences under the Act for not furnishing, intimating or quoting the permanent account number.

(3) Where the person referred to in sub-rule (1) has intimated his Aadhaar number under sub-section (2) of section 139AA after the 31st day of March, 2020, his permanent account number shall become

operative from the date of intimation of Aadhaar number for the purposes of furnishing, intimating or quoting under the Act and provisions of sub-rule (2) shall not be applicable from such date of intimation.

(4) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of permanent account number under sub-rule (1) and sub-rule (2).”.

[Notification No.11/2020/F.No. 370149/166/2019-TPL]

ANKUR GOYAL, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub - section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 110(E), dated the 12th February, 2020.