

-Mandatory Linking of Aadhaar with Pan Card

- ❖ **WHO IS LIABLE TO QUOTE AADHAAR**
 - ❖ **WHERE THE AADHAAR TO BE QUOTED,**
 - ❖ **WHAT IS AADHAAR IS APPLIED FOR AND AADHAAR NUMBER IS NOT ALLOTTED**
 - ❖ **WHAT IF AADHAAR IS NOT LINKED TO PAN**
 - ❖ **WHAT IF PAN BECOMES INVALID**
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The Government has mandated use of Aadhaar Number in various government schemes where the benefit of Subsidy is transferred through DBT [Direct Benefit Transfer] to end user. Purpose behind this to give benefit to ultimate beneficiary and remove the corruption & misuse at middle level. To take the advantage of power of AADHAAR in curbing the malpractices related to the use of PAN as some having more than 1 pan card by misleading documents. NDA government initially requested to taxpayer having income above 10 Lac to surrender their subsidy but by linking Aadhaar with Pan card this also seems to be possible and Government may have some other policy like this due to which the Government has decided to compulsorily Link PAN to Aadhaar.

In order to curb the loopholes in using the Duplicate PAN Numbers, the Government has w.e.f. July 01, 2017, mandated use of Aadhaar Number along with PAN. Now, if you do not have Aadhaar Linked to PAN, your PAN will be deemed to be invalid. Hence, from July 01, 2017, PAN will go along with Aadhaar in order to continue it to be VALID.

1. WHERE THE AADHAAR TO BE QUOTED

The Government via Finance Act, 2017, has introduced Section 139AA, wherein quoting of Aadhaar Number is made compulsory:

- 1) In the Return of Income (ITR)
 - 2) In Application Form for New PAN
 - 3) In the IncomeTax Efiling Account (subject to Government Notification)
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2. Importance of Linking PAN Card with Aadhaar Card

Both the PAN card as well as the Aadhaar card are unique identification cards that serve as proof of identity that are necessary for registration and verification purposes.

- **Prevent Tax Evasion:**

By linking the Aadhaar and PAN cards, the government will be able to keep tabs on the taxable transactions of a particular individual or entity, whose identity and address will be verified by his Aadhaar card. This will effectively mean that every taxable transaction or activity will be recorded by the government.

As a result, the government will already have a detailed record of all the financial transactions that would attract tax for each entity, making tax evasion a thing of the past.

- **Multiple PAN Cards:**

Another reason for linking PAN with Aadhaar is to reduce the occurrence of individuals or entities applying for multiple PAN cards in an effort to defraud the government and avoid paying taxes.

By applying for more than one PAN card, an entity can use one of the cards for a certain set of financial transactions and pay taxes applicable for those. Meanwhile, the other PAN card can be used for accounts or transactions that the entity wishes to conceal from the Income Tax department, thereby avoiding paying tax on them.

By linking the PAN and Aadhaar card, the government will be able to link the identity of an entity through his/her Aadhaar card, and subsequently have details of all financial transactions made through the linked PAN card. If there are multiple PAN cards registered under the same name, the government will be able to identify the same and take corrective action.

- **Ease in Filing of Income Tax Returns:**

Entities who have linked their PAN and Aadhaar cards will be able to file their e-Returns, or their online Income Tax returns seamlessly and quickly. By linking the two, entities will no longer have to submit their Income Tax acknowledgement to the IT department, thus saving tax payers a lot of trouble.

3. WHAT IF AADHAAR IS NOT LINKED TO PAN

If the AADHAAR is not linked to PAN, the PAN Number will not be considered as Valid. Further, the income Tax Act will apply to that person as if that person has not applied for PAN at all.

4. WHAT IF PAN BECOMES INVALID DUE TO NON LINKING OF AADHAAR

If Aadhaar is not linked to PAN and PAN becomes Invalid, then we will not be able to do transaction where PAN card is mandatory. List of those transactions are as follows:-

- 1) Deposits in cash with any bank / co-operative bank exceeding Rs. 50,000
- 2) Buying Mutual Fund exceeding Rs. 50,000
- 3) Payment of Hotel / Restaurant Bill exceeding Rs. 50,000
- 4) Buying Debentures / Bonds exceeding Rs. 50,000
- 5) Buying Life insurance Policy, with yearly premium exceeding Rs. 50,000
- 6) Payment for travel to Foreign Country / Foreign Currency exceeding Rs. 50,000
- 7) Sale / Purchase of unlisted Shares exceeding Rs. 1,00,000 per transaction
- 8) Sale / Purchase of Immovable Property exceeding Rs. 10 Lacs
- 9) Sale / Purchase of any Goods/ Services exceeding Rs. 2 Lacs per transaction
- 10) Buying any Motor vehicle (other than two wheelers)
- 11) Opening an account with any Bank / NBFC / Co-Operative Bank (other than Basic Saving Bank Account)
- 12) Applying for Debit / Credit Card and Opening a DEMAT Account

5. WHO IS LIABLE TO QUOTE AADHAAR

Every individual, who has resided in India for 182 days or more in the last 12 months,

Immediately preceding the date of application for Aadhaar,

Is liable to Link AADHAAR NUMBER TO PAN.

6. WHAT IF AADHAAR IS NOT ALLOTTED BUT APPLIED

If Aadhaar is applied for and Aadhaar Number is not allotted,

Enrollment ID in the Slip of Application of Aadhaar Number shall be quoted

7. PROCEDURE FOR LINKING AADHAAR WITH PAN CARD

सरकार इनकम टैक्स रिटर्न फाइल करने के लिए आधार नंबर को अनिवार्य कर चुकी है। इसके लिए आपके पैन कार्ड का आधार कार्ड से लिंक होना जरूरी है। जानिए, कैसे पैन कार्ड को आधार से लिंक किया जा सकता है...

1) इनकम टैक्स रिटर्न फाइल करने के लिए विभाग की वेबसाइट में अपने लॉग-इन आईडी, पासवर्ड और डेट ऑफ बर्थ भरें।

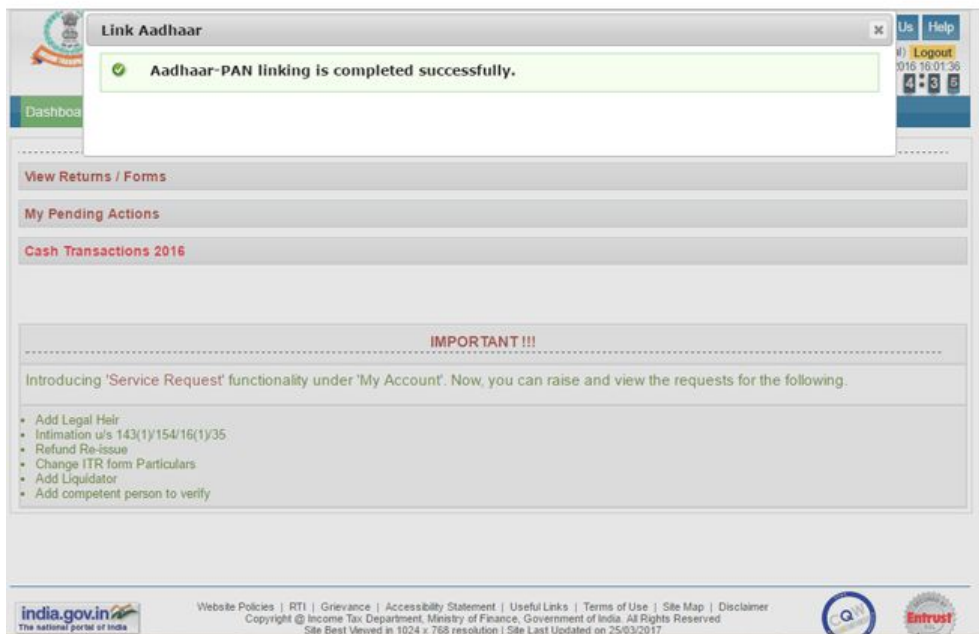
The screenshot shows the 'Link Aadhaar' form on the e-Filing portal. The form has the following fields:

- Name as per PAN details: XXXX-XXXXX
- Date of Birth as per PAN details: DD-MM-YYYY
- Gender as per PAN details: Male
- Aadhaar Number: XXXX-XXXX-XXXX
- Captcha Code: UCDEM1
- Enter the code as in above image: [Input field]
- Link Aadhaar button

अगर आप पहली बार इनकम टैक्स रिटर्न ऑनलाइन फाइल कर रहे हैं तो वह 'Register Now' पर क्लिक करें। और सभी जानकारियां भरें..

2) जैसे ही आप लॉग-इन करेंगे एक पॉप-अप विंडो खुलेगी जिसमें आधार लिंक करने का ऑप्शन देगी। अगर आपके में ऐसी विंडो नहीं खुलती है तो आप प्रोफाइल सेटिंग में जाकर 'लिंक आधार' पर क्लिक करें।

- 3) अब विंडो में आप को कुछ चीजें भरनी होंगी जैसे नाम, डेट ऑफ बर्थ, जेंडर।
- 4) अब स्क्रीन पर दिखाई जाने वाली आपकी जानकारी को अपने आधार कार्ड पर लिखी जानकारी से मिलाएं।
- 5) अगर सभी डिटेल्स मैच कर जाती हैं तो अपना आधार नंबर डालें और 'लिंक नाउ' पर क्लिक करें।

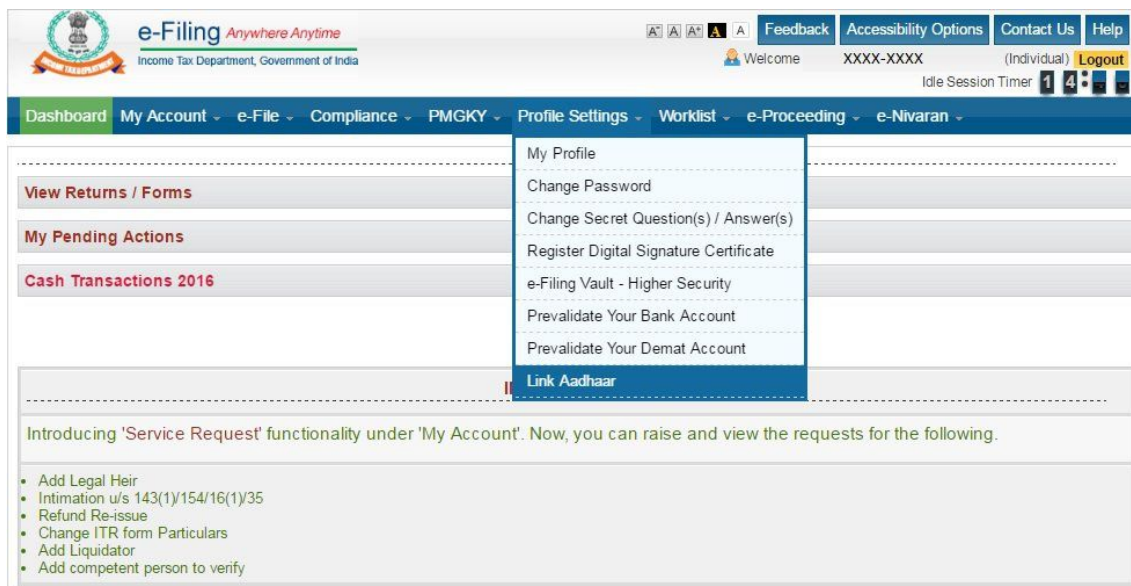


- 6) अगर आपने सभी जानकारीयां सही भरी हैं तो इसकी जानकारी स्क्रीन पर आ जाएगी। यहां ध्यान देने वाली बात यह है कि आपका आधार नंबर तभी पैन कार्ड से लिंक होगा जब दोनों में लिखी जानकारीयां पूरी तरह से एक होंगी।

In order to link PAN and Aadhaar cards, tax payers have to first register on the Income tax e-Filing portal. Once they have done so, they are to follow the steps outlined below:

- Log in to the e-Filing portal of the Income Tax Department by entering the log-in ID, password and date of birth
- On logging in to the site, a pop up window will appear, prompting you to link your PAN card with Aadhaar card.
- Details such as name, date of birth and gender will already be mentioned as per the details submitted at the time of registration on the e-Filing portal.
- Verify the details on screen with the ones mentioned on your Aadhaar card.
- If the details match, enter your Aadhaar card number and click on the “link now” button.
- A pop-up message will inform you that your Aadhaar card has been successfully linked to your PAN card.

Step 1:



Step 2:


e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Feedback Accessibility Options Contact Us Help

Welcome XXXX-XXXX (Individual) Logout
Idle Session Timer 1 4 5 4

Dashboard My Account e-File Compliance PMGKY Profile Settings Worklist e-Proceeding e-Nivaran

Link Aadhaar

Name as per PAN details	XXXX-XXXX
Date of Birth as per PAN details	DD-MM-YYYY
Gender as per PAN details	Male
Aadhaar Number *	XXXX-XXXX-XXXX
Captcha Code	
Image	
Enter the code as in above image *	
Link Aadhaar	

Note:

- Once Aadhaar-PAN linking is completed, you can e-Verify your return using Aadhaar, if your mobile is registered with Aadhaar.

Instructions

- Please verify if the Name, Date of Birth, Gender as per Aadhaar card matches the details as per your PAN data. Enter your Aadhaar Number in the text box provided below and Click on "Link Aadhaar" button.
- Income Tax Department will validate your Name, Date of Birth, Gender as per PAN and Aadhaar Number with UIDAI. Please note that if the details do not match, the Aadhaar Number will NOT be linked to your PAN.
- Once the validation is successful, your Aadhaar will be successfully linked to your PAN.

Step 3:


Link Aadhaar

Us Help

Logout 016 16:01:36 4 3 5

Dashboard

Aadhaar-PAN linking is completed successfully.

View Returns / Forms

My Pending Actions

Cash Transactions 2016

IMPORTANT !!!

Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.

- Add Legal Heir
- Intimation u/s 143(1)/154/16(1)/35
- Refund Re-issue
- Change ITR form Particulars
- Add Liquidator
- Add competent person to verify





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