

Link Aadhaar FAQ

FAQs are Valid till 31.03.2023

1. Who needs to link Aadhaar and PAN?

Ans: Section 139AA of the Income Tax Act provides that every individual who has been allotted a permanent account number (PAN) as on the 1st day of July, 2017, and who is eligible to obtain an Aadhaar number, shall intimate his Aadhaar number in the prescribed form and manner. In other words, such persons have to mandatorily link their Aadhaar and PAN before the prescribed date (Presently, 31.03.2022 without fee payment and 31.03.2023 with prescribed fee payment). For more details refer to CBDT circular No.7/2022 dated 30.03.2022.

2. For whom is Aadhaar-PAN linkage not compulsory?

Ans: Aadhaar-PAN linkage requirement does not apply to any individual who is:

- Residing in the States of Assam, Jammu and Kashmir, and Meghalaya;
- a non-resident as per the Income-tax Act, 1961;
- of the age of eighty years or more at any time during the previous year; or
- not a citizen of India.

Note: 1. The exemptions provided are subject to modifications depending on subsequent Government Notifications on this subject

2. For further details refer to Department of Revenue Notification No 37/2017 dated 11th May 2017 & CBDT circular No.7/2022 dated 30.03.2022.

3. However, for users falling in any of the above category, voluntarily desires to link his Aadhaar with PAN, fee payment of specified amount is required to be done.

3. How to link Aadhaar and PAN?

Ans: Both registered and unregistered users can link their Aadhaar and PAN on the [e-Filing](https://www.incometax.gov.in) portal (www.incometax.gov.in), in both pre log in and post login mode.

For Pre login:

You can use the quick link "Link Aadhaar" on the e-Filing home page to link Aadhaar and PAN (<https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar>)

The screenshot shows the e-Filing portal interface. At the top, there is a header with the e-Filing logo and navigation links like 'Call Us', 'English', and 'Login'. Below the header is a dark blue navigation bar with links: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. The main content area is divided into sections. On the left, there is a 'Quick Links' sidebar with a list of options: e-Verify Return, Link Aadhaar (highlighted with a red box), e-Pay Tax, Income Tax Return, Verify Your PAN, Know TAN Details, Tax Information, and Link Aadhaar Status. To the right of the sidebar, there is a 'My Profile' section with a button to 'Update Your Profile'. Below that is a 'Latest Updates' section with two news items: one dated 14-Jun-2022 about ITR5 and another dated 23-May-2022 about Form 10BD.

For Post login:

Go to www.incometax.gov.in > login > On Dashboard, in Profile Section under the Link Aadhaar to PAN option, click Link Aadhaar

4. How to make prescribed fee payment for PAN-Aadhaar Linkage?

Ans. The fee payment for PAN-Aadhaar Linkage need to be made through e-Pay Tax functionality available on e-filing Portal. You can check for list of authorised banks by navigating to e-Pay Tax functionality

(<https://eportal.incometax.gov.in/iec/fooservices/#!/e-pay-tax-prelogin/user-details>)

If you have a bank account which is authorised for e-Pay Tax, please follow below steps:

Step:1 Visit e-Filing portal Home page and click on Link Aadhaar in Quick Links section.

Step:2 Enter your PAN and Aadhaar Number

Enter Details

Verification

Status

Link Aadhaar

* Indicates mandatory fields

- Information :** As per CBDT circular F. No. 370142/14/22-TPL dated on 30th March 2022, every person who has been allotted a PAN as on 1st July 2017 and is eligible to obtain Aadhaar number is required to link PAN with AADHAAR on or before 31st March, 2022. Taxpayers who failed to do so are liable to pay a fee of Rs. 500 till 30th June, 2022 and thereafter a fee of Rs. 1000 will be applicable before submission of PAN-AADHAAR linkage request.
- Please pay the applicable fee of Rs. 1000 through e-Pay Tax service to proceed with submission of Aadhaar-PAN linking request. [Click here for payment related information.](#)
 - In case payment is already done on Protean (NSDL) portal, please try linking after 4-5 working days from the date of payment.
 - Please make sure fee payment is done under Minor head 500 - Other Receipts(500) and Major head 0021 [Income Tax (Other than Companies)] in single challan.

PAN *

AQRPS0525P

Aadhaar Number * 

411404486239

Note

Following categories are exempted from Aadhaar-PAN linking

- (i) NRIs
- (ii) Not a citizen of India
- (iii) age > 80 years as on date
- (iv) state of residence is ASSAM, MEGHALAYA or JAMMU & KASHMIR

Refer Department of Revenue Notification no 37/2017 dated 11th May 2017

Step:3 Click on Continue to Pay Through e-Pay Tax.

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

Call Us English A⁺ A⁺ A⁺ Login Register

AQRPS0525P

Aadhaar Number * 

411404486239

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NOTE

Payment Details not found for this PAN.

- If the payment is not done for Aadhaar-PAN linking, kindly complete the fee payment of Rs. 1000 in a single challan under Minor head 500 on Protean (NSDL) portal
- Submit Aadhaar-PAN linking request on e-filing portal after 4-5 working days from the date of fee payment
- If the fee payment has already been done for Aadhaar-PAN linking on Protean (NSDL), please wait for 4-5 working days from the date of fee payment before raising a request for Aadhaar-PAN Linkage on the e-filing portal.
- In case you are still not able to submit the request, kindly check whether the payment has been made in minor head code 500 or not. If yes, then lodge grievance or contact Helpdesk. If no then make a request for challan correction

Cancel **Continue To Pay Through E-Pay Tax** Validate

Step:4 Enter your PAN, Confirm PAN and Mobile number to receive OTP

e-Pay Tax

Please fill in the below details for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT/RTGS (v) Payment Gateway for [these banks](#)

* Indicates the mandatory fields

PAN / TAN *

Confirm PAN / TAN *

Enter Mobile Number for OTP verification

Mobile *

[Click here to go to Protean \(previously NSDL\) tax payment page for other banks](#) [Bank of Baroda, HDFC Bank, IDBI Bank, Jammu & Kashmir Bank, Punjab & Sind Bank, State Bank of India, UCO Bank, Union Bank of India]

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Continue >

Step:5 Post OTP verification, you will be redirected to e-Pay Tax page.

e-Pay Tax



You have successfully verified through mobile OTP. Click Continue to make a new payment.

PAN / TAN

ABLPB1111F

Name

EXXXXXXR KXXXX

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Continue

Step:6 Click on Proceed on the Income Tax Tile.

HomeIndividual/HUFCompanyNon-CompanyTax Professionals & OthersDownloadsHelp

Home > e-Pay Tax

e-Pay Tax

PAN: ABLPB1111F

Income Tax

Advance Tax (100), Self Assessment Tax (300), Tax on Distributed Income to Unit Holders (107)... [Read More](#)

Proceed

Equalisation Levy/ STT/ CTT

Equalisation Levy (119), Commodities Transaction Tax (800), Securities Transactions Tax (ST... [Read More](#)

Proceed

Fee/ Other Payments

Fees, Wealth Tax, Fringe Benefit T Banking Cash Transaction Tax, In Hotel Receipts... [Read More](#)

[< Back](#)

Step:7 Select AY as 2023-24 and type of Payment as Other Receipts (500) and click Continue.

HomeIndividual/HUFCompanyNon-CompanyTax Professionals & OthersDownloadsHelp

Home > e-Pay Tax

1

Add Tax Applicable Details

2

Add Tax Break Up Details

3

Add Payment Details

New Payment

PAN: ABLPB1111F

Assessment Year *

2023-24

Financial Year is 2022-23 for the selected Assessment Year 2023-24

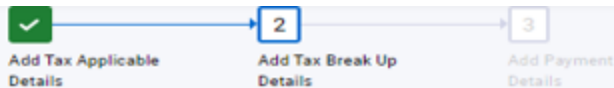
Type of Payment (Minor Head) *

Other Receipts (500)

Tax Applicable (Major Head) is **Income Tax (Other than Companies)(0021)**

* Ind

Step:8(a) Applicable amount will be pre-filled against Others.



New Payment

PAN: AQRPS0525P

* Indicates the mandatory fields

(a) Tax	₹	0
(b) Surcharge	₹	0
(c) Cess	₹	0
(d) Interest	₹	0
(e) Penalty	₹	0
(f) Others	₹	1,000
Total (a + b + c + d + e + f)		₹ 1,000
In words		Rupees One Thousand Only

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[Continue >](#)

Alternatively, If you have a Bank account which is not listed for payment through e-Pay Tax, please follow the steps as under:

Banks authorized for e-Pay Tax: Axis Bank, Bank of India, Bank of Maharashtra, Canara Bank, Central Bank of India, City Union Bank, Federal Bank, ICICI Bank, IDBI Bank, Indian Bank, Indian Overseas Bank, IndusInd Bank, Jammu & Kashmir Bank, Karur Vysya Bank, Kotak Mahindra Bank, Punjab National Bank, UCO Bank Union Bank of India. (as on 13.01.2023)

For the banks for which payment to be made through Protean (NSDL) Portal please refer the below link:

<https://eportal.incometax.gov.in/iec/foreservices/#/e-pay-tax-prelogin/user-details>

Step:8b(i) Click on hyperlink given below on e-Pay tax page to redirect to Protean (NSDL) portal



Call Us

English

A⁺

A

A⁺

0

Login

Register

Home

Individual/HUF

Company

Non-Company

Tax Professionals & Others

Downloads

Help

Home > e-Pay Tax

e-Pay Tax

Please fill in the below details for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT/RTGS (v) Payment Gateway for [these banks](#)

* Indicates the mandatory fields

PAN / TAN *

Confirm PAN / TAN *

Enter Mobile Number for OTP verification

Mobile *

[Click here to go to Protean \(previously NSDL\) tax payment page for other banks](#) [Bank of Baroda, HDFC Bank, IDBI Bank, Jammu & Kashmir Bank, Punjab & Sind Bank, State Bank of India, UCO Bank, Union Bank of India]

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Step:8b(ii) You will be redirected to Protean portal. Click Proceed under Challan No./ITNS 280

e-Payment of Taxes

TDS/TCS

CHALLAN NO./ITNS 281

Payment of TDS/TCS by Company or Non Company Deductee

Proceed

NON-TDS/TCS

CHALLAN NO./ITNS 280

Payment of Advance tax, Self-Assessment tax, Tax on Regular Assessment, Surtax, Tax on Distributed Profits of Domestic Company and Tax on Distributed income to unit holders.

Proceed

CHALLAN NO./ITNS 282

Payment of Securities transaction tax, Estate duty, Wealth-tax, Gift-tax, Interest-tax, Expenditure/other tax, Hotel Receipt tax and Commodities transaction tax

Proceed

CHALLAN NO./ITNS 283

Payment of Banking Cash Transaction Tax (BCTT) and Fr Benefits Tax (FBT)

Proceed

Black Money

Equalization Levy

Income Declaration Scheme, 2016

Pradhan Mantri Garib K Yojana, 2016 (PMGKY)

Step:8b(iii) Select Tax applicable as 0021 and Type of Payment as 500

Tax Information Network
of Income Tax Department

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[Procedure](#)
[Website Policies](#)

Challan No./ITNS 280

⌚ Time remaining: 29 minutes 52 seconds

Tax Applicable *

☐ (0020) Corporation Tax (Companies)
☒ (0021) Income Tax (Other than Companies)

Type of Payment *

☐ (100) Advance Tax
☐ (102) Surtax
☐ (106) Tax on Distributed Profit
☐ (107) Tax on Distributed Income
☐ (110) Secondary Adjustment Tax
☐ (111) Accretion Tax
☐ (300) Self Assessment Tax
☐ (400) Tax on Regular Assessment
☒ (500) Other Receipts

SPECIAL INSTRUCTIONS

▼

Banks previously available on OLTA S have been migrated to 'e-Pay Tax' facility of E-Filing portal. Users are advised to navigate to 'e-Pay Tax' on <https://www.incometax.gov.in/> to make direct tax payments.

Activate

Go to Set

Step:8 b (iv) Provide other mandatory details and Proceed.

Banks previously available on OLTA 8 have been migrated to 'e-Pay Tax' facility of E-Filing portal. Users are advised to navigate to 'e-Pay Tax' on <https://www.incometax.gov.in/> to make direct tax payments.

Mode Of Payment * ☒ Net-Banking 
☐ Debit Card 

Permanent Account No *
Assessment Year * 

Flat/Door/Block No.
Premises/Building/Village
Road/Street/Lane
Area/Locality
City/District *
State * 
Pin Code *
Email ID
Mobile No.

Captcha Code *   click to refresh image
(Enter text as in above image)

Note: Please select the Assessment Year 2023-24 for making late fee payment for Aadhaar PAN linkage.

Post payment of fee you can link your Aadhaar number with PAN on the e-Filing Portal (For details refer Question Number:3)

5. What is the amount of fee payment for Aadhaar-PAN linkage?

Ans. The prescribed fee of Rs 500/- till 30th June,2022 and Rs 1000/- from 1st July,2022 to 31st March 2023 in a single challan will be applicable before submission of Aadhaar-PAN linkage request on e-filing portal.

Refer CBDT Circular F.No. 370142/14/22-TPL dated on 30th March 2022.

6. Which payments will be considered valid for Aadhaar-PAN linking?

Ans. The payments done through e-Pay Tax functionality or through Protean (NSDL) with Minor head 500 for an amount of Rs 500/- till 30th June,2022 and Rs 1000 from 1st July 2022 to 31st March, 2023 in a single challan, will be considered as valid for Aadhaar-PAN linkage.

7. Can a taxpayer make multiple payments under minor code 500?

Ans. No, there should not be any aggregation of challans with PAN-Minor head 500 to arrive at amount of Rs 500/- (Up to 30th June 2022) and Rs 1000/- (from 1st July 2022 onwards).

(Note: The applicable fee should be paid under minor head 500 in a single challan only)

8. Payment for the PAN-Aadhaar Linking has already been made but e-Filing Portal is not allowing to proceed further. What to do in this scenario?

Ans. The payment made at e-Pay tax/ NSDL (now Protean) takes few days to reflect at the e-Filing portal, so taxpayer is advised to attempt raising PAN-Aadhaar linking request after 4-5 days of making payment. Challan details will also get updated in 26AS. In case you are still not able to submit the request, you should check whether the payment has been made under minor head code 500 or not. (Refer Q. No13) If yes, then you may lodge a grievance or contact Helpdesk.

9. If taxpayer has made the payment under Minor head 500 mistakenly, how to get the refund for the same?

Ans. As per the guidelines, there is no provision for refund of fee paid u/s 234H for late linkage of PAN-Aadhaar under the minor head 500.

10. If, in case Aadhaar-PAN linking fails after payment, will it be required by the taxpayer to make the payment again?

Ans. No, the same challan can be considered while resubmitting Aadhaar-PAN linking request.

11. If taxpayer delinks the Aadhaar, will it be required by the taxpayer to make the payment again?

Ans. Yes, if you have linked incorrect Aadhaar with PAN and thereafter got your Aadhaar delinked, you will have to make applicable fee payment again for submitting a fresh PAN- Aadhaar linking request.

12. What will happen if I don't link Aadhaar and PAN?

Ans. Please refer to the Board's Circular No. 7/2022 dated 30/3/2022.

13. I cannot link my Aadhaar with PAN because there is a mismatch in my name/date of birth/gender in Aadhaar and PAN. What should I do?

Ans. Correct your details in either PAN or Aadhaar database such that both have matching details.

You can correct your PAN details on:

- TIN-NSDL website (<https://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html>), or
- UTIISL's PANOnline Portal (<https://www.pan.utiisl.com/PAN/mainform.html?sessionId=B3A9443C26F9755063EFD5A7B32B2E11>).
- In case of Query/Assistance, please contact on NSDL/UTI helpline number: 033 40802999, 03340802999 or write on e-mail id: utiisl.gsd@utiisl.com

You can correct your Aadhaar details on

UIDAI website (<https://uidai.gov.in/my-aadhaar/update-aadhaar.html>).

- In case of Query/Assistance, please contact on toll-free number 18003001947 or **1947**

14. What should I do if my PAN becomes inoperative?

Ans. Kindly, refer to Board's Circular No. 7/2022 dated 30/3/2022.

15. What should be done if Minor's Aadhaar is linked with Major's PAN?

Ans. In case the Aadhaar of minor is linked with PAN of Major and user is not able to submit request with correct PAN and Aadhaar, user must first submit a delinking request to your JAO (Jurisdictional Assessing Officer) and get minor's Aadhaar delinked from PAN. On successful delinking, user must be able to submit linking request with correct PAN and Aadhaar post fee payment of the applicable amount.

To know your AO's contact details, Visit:

<https://portal.incometax.gov.in/iec/foservices/##pre-login/knownYourAO> (Pre login)

or

Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details (Post login)

16. What should be done if Aadhaar is linked with incorrect PAN or PAN is linked with incorrect Aadhaar?

Ans. Submit a request to your JAO (Jurisdictional Assessing Officer) for delinking Aadhaar from PAN. After delinking submit Link Aadhaar request post fee payment of applicable amount, if not already done.

To know your JAO's contact details visit

<https://portal.incometax.gov.in/iec/foservices/##pre-login/knownYourAO> (Pre login)

or

Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details (Post login)

17. Whether Linking of PAN and Aadhaar mandatory for Minor who is holding a PAN & Aadhaar?

Ans. As per CBDT Circular F. No 370142/14/22-TPL dated 30th March 2022, every user having a valid PAN and Aadhaar is required to link its Aadhaar with PAN unless they are covered under exempt category (refer Q No.2)

18. Is Aadhaar-PAN linking mandatory for filing of Income tax Return?

Ans. No, Aadhaar-PAN linking is not mandatory for filing of Income Tax Return.

19. What will be the consequences if I do not link Aadhaar with PAN till 31st March 2023?

Ans. If you do not link your Aadhaar with PAN till 31st March 2023, your PAN will become inoperative.

If PAN becomes inoperative, you will not be able to furnish, intimate or quote your PAN and would be liable to all the consequences under the Act for such failure.

This will have a number of implications such as:

- (i) You shall not be able to file return using the inoperative PAN
- (ii) Pending returns will not be processed
- (iii) Pending refunds cannot be issued to inoperative PANs
- (iv) Pending proceedings as in the case of defective returns cannot be completed once the PAN is inoperative
- (v) Tax will be required to be deducted at a higher rate as PAN becomes inoperative.

In addition to the above, you might face difficulty at various other fora like banks and other financial portals, as PAN is one of the important KYC criteria for all kinds of financial transactions. **Kindly refer to CBDT circular No.7/2022 dated 30.03.2022**

20. How can taxpayer verify the status of a challan?

Ans. 1. Taxpayer will receive challan receipt on successful payment

2. Taxpayer can check challan status through challan status enquiry by providing BSR code, challan date and serial number on <https://tin.tin.nsdl.com/oltas/index.html>

Please Note: User can also check bank account statement to ensure if amount was deducted or not. Challan details will also get updated in form 26AS in 4-5 working days.

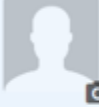
21. My Aadhaar is linked with PAN but it is not reflected in "My Profile" section and I am getting an error message to link Aadhaar while e-verifying the return using Aadhaar OTP? What should I do?

Ans. If your Aadhaar is already linked with PAN, but it is still not reflecting in "My Profile" section, kindly verify it using 'Link Aadhaar Status' available under Quick Links on e-Filing portal (www.incometax.gov.in).

If it is linked and you are still getting 'Link Aadhaar' hyperlink under My Profile, please follow below steps:

- Go to My Profile>> click on 'Click here' hyperlink in the Note

[Dashboard](#) > [My Profile](#)



M Nithin >
Individual
Language Preference: **English**
[Change Password](#)

[My Bank Account](#) >
[My Demat Account](#) >
[Register DSC](#) >
[E-filing Vault-Higher Security](#) >
[Secure Access Message](#) >
[Static Password](#) >
[Aadhaar OTP Login](#) >
[Jurisdiction Details](#) >

Personal Details

[Compare With PAN & Aadhaar](#)

The details as per your Profile and PAN may not be matching. You may ignore minor variations in address. In case you wish to update you may do so at your option. To view [Click here](#)

Profile

Name
M Nithin

Gender
Male

Citizenship
--

Residential Status
Resident

Date of Birth
03-Apr-1990

PAN Status
Active

Do you have a valid Passport Number?
No

PAN
ANIPT1234A

Aadhaar Number
[Link Aadhaar](#)

Passport Number
--

[Edit](#)

Contact

- If there is Aadhaar mismatch in 'As per profile' and 'As per PAN', Click on Refresh icon next to 'As per profile' heading.

My Bank Account >

My Demat Account >

Register DSC >

E-filing Vault-Higher Security >

Secure Access Message >

Static Password >

Aadhaar OTP Login >

Jurisdiction Details >

Source of Income >

Authorised Signatory for Income tax Returns/Forms >

Update in PAN database

Update in Aadhaar database

Profile

	As per Profile	As per PAN
Name	M Nithin	M Nithin
Date of Birth	03-Apr-1990	03-Apr-1990
Gender	Male	Male
Aadhaar Number	--	123456789012
Primary Mobile Number	7665675678	--
Primary Email ID	testusers@gmail.com	--

- Once the details are refreshed, you will get a success message.

Register DSC >

E-filing Vault-Higher Security >

Secure Access Message

Static Password

Aadhaar OTP Login

Jurisdiction Details

Source of Income >

Authorised Signatory for Income tax Returns/Forms >

Profile

	As per Profile	As per PAN
	M Nithin	M Nithin
	03-Apr-1990	03-Apr-1990
	Male	Male
	123456789012	123456789012
Primary Mobile Number	7665675678	--
Primary Email ID	testusers@gmail.com	--

✓

Details have been successfully updated. To see the updated details go to 'My Profile'.

Close

- Close the popup and check your My Profile section. Aadhaar number and status will be updated.



M NITHIN

Individual

Language Preference: **English**

[Change Password](#)

My Bank Account

>

My Demat Account

>

Register DSC

>

E-filing Vault-Higher Security

>

Secure Access Message

>

Static Password

>

Aadhaar OTP Login

>

Jurisdiction Details

>

Personal Details

[Compare with PAN & Aadhaar](#)

The details as per your Profile and PAN may not be matching. You may ignore minor variations in address. Incase you wish to update you may do so at your option. To view [Click here](#)

Profile

[Edit](#)

Name	Date of Birth	PAN
M NITHIN	03-Apr-1990	ANIPT1234A
Gender	PAN Status	Aadhaar Number
Male	Active	XXXXXXXX9012 Linked 
Citizenship	Do you have a valid Passport Number?	Passport Number
**	No	**
Residential Status		
Resident		

Contact

[Edit](#)