



## **Global Employer Services Alert** Harmonizing global & local perspectives

**Instructions to ITR 1  
released, Aadhaar /  
Enrolment ID mandatory  
for ITRs filed from 1 July  
2017**

**Issue no:** GES/12/2017

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## Background and broad highlights

- This is further to our GES alert<sup>1</sup> on tax return forms notified by the government for the India tax year 2016-17.
- The Tax return utility indicates that Aadhaar / Enrolment ID is not a mandatory field. However, given that the amendment mandating reporting of Aadhaar is effective 1 July 2017, the instructions to ITR - 1 clarify that quoting Aadhaar number or Aadhaar enrolment ID will be mandatory while filing tax return effective 01 July 2017, for every person who is eligible<sup>2</sup> to obtain Aadhaar number.
- The instructions also clarify that in addition to the regular bank accounts, disclosure is required in respect of any account where cash is deposited during the period 09 November 2016 to 30 December 2016. For example, where cash is deposited directly to a loan account during this period, details of such account indicating the cash deposited, should also be provided.

Source - <http://www.incometaxindia.gov.in>

<sup>1</sup> Deloitte GES alert – GES/10/2017 dated 3 April 2017

<sup>2</sup> an individual who has resided in India for a period or periods amounting in all to one hundred and eighty two days or more in the twelve months immediately preceding the date of application for enrolment

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## Contacts

### Ahmedabad

19<sup>th</sup> Floor, Shapath - V  
SG Highway,  
Ahmedabad – 380 015.  
Tel: + 91 (079) 6682 7300  
Fax: + 91 (079) 6682 7400

### Coimbatore

Shanmugha Manram  
41, Race Course,  
Coimbatore  
Tamil Nadu - 641018  
Tel: + 91 (0422) 439 2801  
Fax: +91 (0422) 222 3615

### Kolkata

Bengal Intelligent Park Building  
Alpha, 1st floor, Block EP and GP  
Sector V, Salt Lake Electronics  
Complex,  
Kolkata - 700 091.  
Tel : + 91 (033) 6612 1000  
Fax : + 91 (033) 6612 1001

### Bangalore

Deloitte Centre, Anchorage II,  
100/2, Richmond Road,  
Bangalore 560 025.  
Tel: +91 (080) 6627 6000  
Fax: +91 (080) 6627 6010

### Delhi/Gurgaon

Building 10,  
Tower B, 7th Floor,  
DLF Cyber City,  
Gurgaon 122 002  
Tel : +91 (0124) 679 2000  
Fax : + 91 (0124) 679 2012

### Mumbai

Indiabulls Finance Centre,  
Tower 3, 28th Floor,  
Elphinstone Mill Compound,  
Senapati Bapat Marg, Elphinstone  
(W),  
Mumbai – 400013  
Tel: + 91 (022) 6185 4000  
Fax: + 91 (022) 6185 4101

### Chennai

No.52, Venkatanarayana Road,  
7th Floor, ASV N Ramana Tower,  
T-Nagar,  
Chennai 600 017.  
Tel: +91 (044) 6688 5000  
Fax: +91 (044) 6688 5050

### Hyderabad

1-8-384 and 385, 3rd Floor,  
Gowra Grand S.P.Road,  
Begumpet,  
Secunderabad – 500 003.  
Tel: +91 (040) 6603 2600  
Fax: +91 (040) 6603 2714

### Pune

106, B-Wing, 7<sup>th</sup> Floor,  
ICC Trade Tower,  
Senapati Bapat Road,  
Pune – 411 016.  
Tel: + 91 (020) 6624 4600  
Fax: +91 (020) 6624 4605



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