



Global Employer Services Alert Harmonizing global & local perspectives

Procedure to intimate Aadhaar number to Income Tax authorities notified

Issue no: GES/21/2017

In this issue:

[Background](#)
[Highlights of the notification](#)
[Comments](#)
[Do you know about Dbriefs?](#)
[Contacts](#)

Background

- The Central Board of Direct Taxes (CBDT) has notified the procedure for intimating Aadhaar by existing PAN holders and the guidelines for filling Aadhaar column in Form 49A (PAN application for Indian citizens).
- This is in continuation of the previous alert dated 30 June 2017 on notification issued by CBDT on quoting of Aadhaar number in application for Permanent Account Number (PAN) and intimating tax authorities.
- Thus far, linking of Aadhaar and PAN was facilitated through income tax e-filing portal (<https://incometaxindiaefiling.gov.in>).
- CBDT has now introduced intimation procedure through Short Messaging Service (SMS), in-person visit to designated PAN service centres and online facility available on the portals of PAN service providers.

Highlights of the notification

Procedure for Aadhaar intimation:

- Existing PAN holders can intimate Aadhaar numbers to PAN service providers – M/s NSDL e-Governance Infrastructure Limited (NSDL eGov) or UTI Infrastructure Technology and Services Limited (UTIITSL) through the following procedure:

Facility	Procedure
SMS facility (only SMS charges applicable)	<ul style="list-style-type: none">• SMS can be sent to 567678 or 56161 in the following format• UIDPAN<space><12 digit Aadhaar> <space> <10 digit PAN>• For instance,• UIDPAN 111122223333 AAAPA9999Q
Online facility (Free service)	Existing PAN holders can visit PAN service providers' portal (www.tin-nsdl.com/ www.utiisl.com) and fill the required details such as PAN, Aadhaar number, name as per Aadhaar, date/year of birth in applicable link.
In-person visit to PAN designated service centres- NSDL eGov/ UTIITSL (Paid service)	Prescribed form has to be filed with the service centre along with copies of PAN and Aadhaar card. Biometric authentication is mandatory in cases where there is mismatch between data as per PAN and Aadhaar database.

- Facility of linking of Aadhaar and PAN through income tax e-filing portal (<https://incometaxindiaefiling.gov.in>), available until now, will also continue.
- Unique Identification Authority of India (UIDAI) will link Aadhaar to PAN after due verification (demographic, online Know Your Customer, biometric or One-Time Password or multifactor authentication). In case of data mismatch, request to link Aadhaar will be rejected by UIDAI.
- In such cases, corrections to be done in PAN/ Aadhaar database as applicable.

Guidelines for filling Aadhaar column in PAN application:

- The PAN applicants who are eligible to obtain Aadhaar/ who obtained Aadhaar must furnish the details of Aadhaar and name as per Aadhaar card in the application; Copy of Aadhaar letter/card should also be filed with the application.
- In case Aadhaar is enrolled for but not obtained, the details of enrolment ID (EID) for Aadhaar application and name as per EID have to be furnished in the PAN application; copy of EID receipt has to be filed with the application as a proof of enrolment.

Comments

This notification on launch of other modes of intimation is welcome as it provides different options for PAN holders to adhere to Aadhaar linking requirement.

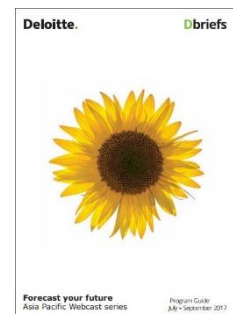
Source : Notification 7 of 2017 dated 29 June 2017

Do you know about Dbriefs?

Dbriefs are live webcasts that give valuable insights on important developments affecting your business. To register, visit the [Dbriefs](#) page



Download the report



Contacts

Ahmedabad

19th 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

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



Deloitte makes an impact that matters

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

This material and the information contained herein prepared by Deloitte Touche Tohmatsu India LLP (DTTI LLP) is intended to provide general information on a particular subject or subjects and is not an exhaustive treatment of such subject(s). This material contains information sourced from third party sites (external sites). DTTL LLP is not responsible for any loss whatsoever caused due to reliance placed on information sourced from such external sites. None of DTTL LLP, Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this material, rendering professional advice or services. This information is not intended to be relied upon as the sole basis for any decision which may affect you or your business. Before making any decision or taking any action that might affect your personal finances or business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this material.

©2017 Deloitte Touche Tohmatsu India LLP. Member of Deloitte Touche Tohmatsu Limited