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Quoting of Aadhaar number in PAN application made mandatory

Issue no: GES/20/2017

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Background

- Recent amendments to the Income Tax Act, 1961 require every person who is eligible to obtain Aadhaar number, to-
 - quote the Aadhaar number or the Enrolment ID of Aadhaar application in his/her income tax return;
 - link Aadhaar number and the PAN number.
- The above rule is not applicable to individuals who have been specifically exempt, such as foreign citizens, non-resident Indians (as per Income Tax Act).
- The Central Board of Direct Taxes (CBDT) has now issued a notification to amend the relevant Income Tax Rules and the PAN application Form 49A, with effect from 1 July 2017. To emphasize, the amendment is only to the application form relevant to citizens of India and no change has been made to Form 49AA which is relevant to foreign nationals.

Highlights of the CBDT notification

- Every person who holds a PAN as on July 1, 2017 and who is required to communicate the Aadhaar number to income tax authorities, shall do so by linking his/her Aadhaar number to PAN.
- Further, Form 49A has been amended to capture the following information relating to Aadhaar -
 - Aadhaar number or Enrolment ID of Aadhaar application form in case of a person who is required to quote Aadhaar number
 - Name as per Aadhaar card or as per the Enrolment ID of Aadhaar application form
- While there was a requirement to submit proof of date of birth (POB), this is now being specifically called out in the form itself.

Comments

As a step to integrate PAN and Aadhaar database, details of Aadhaar will now be captured at the stage of PAN application itself.

There is no change in the list of documents which may be provided for POB; this was already provided for under Rule 114. This includes Aadhaar card, passport, driving license, voter's photo identity card, etc. The document to be submitted as POB should include the applicant's name, date, month and year of birth.

Source

CBDT notification 56/2017 dated 27 June 2017

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Contacts

Ahmedabad

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

Bangalore

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

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

Coimbatore

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

Delhi/Gurgaon

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

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

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

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

Pune

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



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