

## LINKING OF AADHAAR WITH PAN

As per Section 139AA of the Income Tax Act 1961, every person eligible to obtain an Aadhaar and has PAN, must link their Aadhaar with their PAN by 30.06.2023. PAN number which is not linked with Aadhaar, has become inoperative with effect from 01<sup>st</sup> July 2023.



The consequences for inoperative PAN includes the following;

- ⊘ Pending refunds and interest on such refunds will not be issued to inoperative PANs.
- ⊘ TDS will be required to be deducted at a higher rate for inoperative PANs in accordance with section 206AA.
- ⊘ TCS will be required to be collected at a higher rate for inoperative PANs in accordance with section 206CC



How to LINK / CHECK THE STATUS of PAN-AADHAR LINKING ?

The following are useful links/methods provided by the Income Tax Department to check the PAN-Aadhaar linking Status:

To check the status of PAN – Aadhaar linkage:

<https://eportal.incometax.gov.in/iec/foervices/#/pre-login/link-aadhaar-status>

To Link Aadhaar with PAN:

<https://eportal.incometax.gov.in/iec/foervices/#/pre-login/bl-link-aadhaar>

WHO ARE EXEMPTED FROM LINKING OF AADHAAR WITH PAN ?

As per the CBDT Notification No. 37/2017 dated 11.05.2017, linking of Aadhaar with PAN does not apply to an individual who does not possess an Aadhaar number / enrolment ID AND the Individual is :-

- ✓ residing in the States of Assam, Jammu and Kashmir and Meghalaya.
- ✓ a Non-Resident as per Income Tax Act 1961.
- ✓ of the age of eighty years or more at any time during the financial year.
- ✓ not a citizen of India.

