

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
UNSTARRED QUESTION NO.4796**

**TO BE ANSWERED ON FRIDAY THE 23RD MARCH, 2018
2 CHAITRA, 1940 (SAKA)**

"LINKING OF AADHAAR WITH PAN CARD"

**4796: Dr. Manoj Rajoria:
Sh. Lakhan Lal Sahu:
Dr. Banshilal Mahato::**

Will the Minister of FINANCE be pleased to State:

- (a) Whether the Government has made the linking of Permanent Account Number (PAN) with Aadhaar number mandatory;
- (b) if so, the details thereof and the reasons therefor;
- (c) the number of PAN card holders in the country at present and the number of PAN card holders who have been linked with Aadhaar so far;
- (d) whether the Government has fixed any time frame to complete the linking of Aadhaar with PAN and extended the last date of linking PAN with Aadhaar number to 31st December, 2018; and
- (e) if so, the details thereof and the manner in which it is likely to benefit the PAN card holders?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE:
(SHRI SHIV PRATAP SHUKLA)**

(a), (b), (d) & (e): Sub-section (2) of section 139AA of the Income-tax Act, 1961 ('Act') provides that every person having PAN as on 1st July, 2017 and eligible to obtain Aadhaar, is required to intimate his Aadhaar Number to the prescribed authority in Income Tax Department on or before a date to be notified by the Central Government in the Official Gazette. Central Government has not notified any such date till now.

However, under sub-section (1) of section 139AA of the Act, with effect from 1st July, 2017, every person who is eligible to obtain Aadhaar Number has to quote Aadhaar Number in the return of income and application form for allotment of PAN. However, where a person does not possess the Aadhaar Number, the Enrolment ID of the Aadhaar application form has to be mentioned.

While a taxpayer has to quote the Aadhaar or Enrolment ID in a return of income filed on or after 1st July, 2017, considering the technical difficulties being faced by some of the taxpayers in the process of linking Aadhaar with PAN at the time of filing the tax-returns, CBDT has provided several extensions to the taxpayers to complete the process of linking Aadhaar with PAN.

PAN being the primary basis for identifying financial transactions and correspondences of a taxpayer with the Income Tax Department ('ITD'), it needs to be uniquely identified and de-duplicated. This is also essential to prevent its misuse and potential tax frauds. Linking of Aadhaar with PAN helps the ITD to ensure unique identity of the PAN card holders and to weed out undetected duplicate PANs.

(c) As on 12.03.2018, total number of PANs issued to 'Persons' belonging to all categories (i.e. individuals, firms, companies, trusts etc.) is 37,50,02,705. The number of PANs issued to the individual category is 36,54,52,662, out of which 16,84,36,386 PANs have been linked with the Aadhaar.

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