LINKING OF AADHAAR CARD WITH PAN AND EPF

2673.   DR. BACHHAV SHOBHA DINESH:

Will the Minister of ELECTRONICS AND INFORMATION TECHNOLOGY be pleased to state:

(a) whether enrolment in Aadhaar is voluntary or mandatory, if so, the details thereof;
(b) whether linking of Aadhaar is voluntary or mandatory with PAN and Employees' Provident Fund (EPF) and if so, the details thereof;
(c) whether there is a provision to withdraw consent from linking of PAN, EPF and Aadhaar, if so, the details thereof and if not, the reasons therefor;
(d) the number of court cases regarding linking of PAN, EPF and Aadhaar including their current status;
(e) the purpose of linking of Aadhaar and PAN;
(f) whether the QR code of an older Aadhaar card retain any validity in case a new Aadhaar card with updated information is generated;
(g) if so, whether the QR code of older Aadhaar require online verification; and
(h) whether there are measures in place to prevent misuse of creation of multiple valid QR codes of same Aadhaar ID through updating minor details and if so, the details thereof?

ANSWER

MINISTER OF STATE FOR ELECTRONICS AND INFORMATION TECHNOLOGY
(SHRI JITIN PRASADA)

(a) to (h): The Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 entitles every resident to obtain an Aadhaar number. Enrolment for obtaining an Aadhaar number is voluntary.

The linking of Aadhaar with Permanent Account Number (PAN) is mandatory under the provisions of the Income Tax Act, 1961.There are exemptions to individuals who do not possess the Aadhaar number or enrolment ID and are residing in Assam, Jammu and Kashmir and Meghalaya, a non-resident as per the Income-tax Act, 1961, of the age of eighty years or more at any time during the previous year or not a citizen of India.

There are multiple benefits for any taxpayer who links Aadhaar with PAN as it enables a taxpayer to e-file his/her returns and file other communications to the Income Tax Department using Aadhaar. This also enables the department to weed out multiple PAN in the case of the same individual, which thereby prevents tax evasion and other misuse.

The linking of Aadhaar with Universal Account Number (UAN) assigned by the Employees Provident Fund Organisation (EPFO) to an individual is mandatory for those availing benefits under Employees Provident Fund and Employee Pension Scheme schemes with exemptions for certain categories of individuals. There is no provision to withdraw consent under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and schemes framed thereunder.

There are 10 court cases regarding linking of Aadhaar with EPF and no court cases pending relating to linking of Aadhaar with PAN.

Aadhaar QR code is the Quick Response code digitally signed by the Unique Identity Authority of India (UIDAI). The QR Code contains data like last 4 digits of Aadhaar number, demographic data like name, address, gender, and date of birth, and photograph of the Aadhaar number holder. An Aadhaar number holder may present Aadhaar QR code to establish his/her identity through offline verification. It is present in various forms of Aadhaar, such as, e-Aadhaar, Aadhaar letter and Aadhaar PVC card.

On scanning, Aadhaar QR code not only displays the information embedded at the time of QR code generation, but also displays the date and time of QR code generation, thereby making clear the point in time to which the presented information relates. In case current details in Aadhaar are to be presented for offline verification, QR code should be generated afresh and downloaded either as part of an e-Aadhaar generated from UIDAI's myAadhaar portal or mAadhaar app. Such a QR code on scanning would display the current/updated information, along with the current date and the time to which the information presented relates.

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