

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**  
**UNSTARRED QUESTION NO. 5763**

TO BE ANSWERED ON MONDAY, MARCH 30, 2026/CHAITRA 09, 1948 (SAKA)

**‘PAN-Aadhaar Linking’**

**5763. Shri. Karti P Chidambaram:**  
**Shri Dr. Amar Singh:**  
**Shri Benny Behanan:**

Will the Minister of FINANCE be pleased to state: -

- (a) The total number of Permanent Account Numbers (PANs) rendered inoperative as on 1 January 2026 due to non-linking with Aadhaar, Category-wise ;
- (b) The total amount of late fees collected for delayed linking of PAN with Aadhaar, as on date;
- (c) The number of Income Tax Returns (ITRs) not processed, TDS/TCS credits denied, and refunds withheld due to inoperative PAN status, along with the aggregate monetary value involved; and
- (d) The number of grievances received through the e-filing portal channels relating to PAN inoperability, refund blockage, or portal malfunction during the period since 2024-25, year wise?

**ANSWER**

**THE MINISTER OF STATE IN THE MINISTRY OF FINANCE**

**(SHRI PANKAJ CHAUDHARY)**

- (a) Aadhaar-PAN linking is mandatory only for Individual category of taxpayers. The total number of Individual Category PANs, which were inoperative as on 1st January, 2026 is 9,25,50,668.

(b) The total amount of late fees collected for delayed linking of PAN with Aadhaar, as on 23.03.2026 is Rs. 2,338.31 Crores.

(c) In respect of cases where PANs are in inoperative status, returns of income filed are processed and also credit for pre-paid taxes claimed in the returns are allowed.

However, refunds arising from processing of these returns are withheld as per provisions of Sec. 139AA of the Income Tax Act, 1961 read with Rule 114AAA of the Income Tax Rules, 1962. The number of such refund cases kept on hold in respect of inoperative PAN status is 1,30,638 and the amount involved is Rs. 340.30 Crores.

(d) The number of grievances received through the e-filing portal channels relating to PAN inoperability, refund blockage, or portal malfunction during the period since 2024-25, year wise are as under:

<b>Year</b>	<b>Count</b>
2024-25	1114
2025-26	1156
<b>Grand Total</b>	<b>2270</b>

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