

Still haven't linked your Aadhaar with PAN? Here's how it can be done

WITH THE INTRODUCTION of Aadhaar as an identity proof, there has always been a buzz around it. The latest addition to Aadhaar's growing importance lies in the direction issued by the government, making the following actions mandatory from July 1, 2017, for individuals required to obtain Aadhaar:

- Identity requirement for new PAN applications;
 - Linking of Aadhaar Number with your PAN;
 - Quoting of the same in the return of income tax
- However, relief has been given to the following four classes of individuals after due deliberations by the stakeholders:
- Individuals residing in the states of Assam, Jammu & Kashmir and Meghalaya;
 - Non-residents as per the Income-tax Act, 1961;
 - Individuals of age 80 years or more;
 - Individuals not citizens of India.

Any person having PAN and Aadhaar/Aadhaar Enrolment ID must link the two to avoid getting the PAN invalidated. However, the date by when the two must be linked to avoid PAN becoming invalid has not been yet notified by the government. Therefore, the window is still open to link your Aadhaar with PAN.

This would be important for persons requiring to file their individual income-tax return (due date being July 31, 2017), since after July 1, 2017 one cannot file income-tax return without quoting Aadhaar except for the excluded classes of individuals.



ILLUSTRATION: SHYAM

The government has taken measures to ensure that the process of linkage of Aadhaar with PAN is not cumbersome and has rolled out both digital and non-digital methods to link the two seamlessly. You can get your Aadhaar linked with PAN in either of the following ways:

Non digital/manual method

Submitting prescribed form in hard copy to the designated PAN Service centres. This should be accompanied with a copy of PAN card, copy of Aadhaar card and applicable fees.

Digital method

Visiting the income tax e-filing website (www.incometaxefiling.gov.in) or the website of the PAN service providers (www.tin-nsdl.com for NSDL eGov or www.utiitsl.com for UTIITSL) and following these simple steps:

Step 1—Click on the 'Link Aadhaar' option.

Step 2—Enter your PAN, Aadhaar number, name given on the Aadhaar Card and Date/Year of Birth.

Step 3—Click on Link Aadhaar button to proceed and the two identities will be linked immediately if there is no mismatch or else following two additional steps are required.

Step 4—Where there is any mismatch, an OTP would be sent to the mobile number registered with Aadhaar.

Step 5—Submit the OTP and the two identities are linked immediately.

Sending a simple SMS to 567678 or 56161 in the format UIDPAN<12-digit Aadhaar><10-digit PAN>. However, SMS based facility can be used only if name given in the Aadhaar and PAN are identical.

People who do not have Aadhaar or do not wish to acquire it are still immune to the above provisions of linking the two as the apex court has granted interim stay on invalidating the PAN of non-Aadhaar holders till the matter is finally adjudicated by the court. However, it must be noted that the relaxation is available only for linking of the Aadhaar with the PAN for the non-Aadhaar holders. In absence of Aadhaar, they may still not be able to file their income-tax return.

It would be prudent to obtain Aadhaar, link it with PAN, file appropriate income-tax return and be compliant.

The author is tax partner, EY India. Inputs from Mitesh Kumar, senior tax professional, EY. Views expressed here are personal.