

BY MARCH 31, 2019
Aadhaar-PAN
linking must
for tax filers

PRESSTRUST OF INDIA
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THE CENTRAL Board of Direct Taxes has stressed that Aadhaar-PAN linking is "mandatory" for those filing an Income Tax Return and it has to be "completed" by March 31 this year.

"Constitutional validity of Aadhaar has been upheld by the Supreme Court of India in September, 2018. Consequently, in terms of Section 139AA of Income Tax Act, 1961 and order dated June 30, 2018 of the Central Board of Direct Taxes, Aadhaar-PAN linking is mandatory now which has to be completed till March 31, 2019 by PAN holders requiring filing of ITR," the CBDT said in an advisory Thursday. The SC on February 6 had confirmed that linkage of PAN with Aadhaar is mandatory for filing of ITRs. This reiteration of the September order of the SC came on an appeal filed by the Centre against a Delhi High Court order allowing two persons to file ITRs for 2018-19 without linking Aadhaar and PAN.