

Aadhaar link: I-T Act treats all assesseees alike, not discriminatory, says apex court

PRESS TRUST OF INDIA

New Delhi, June 12

The Supreme Court has termed as "fallacious" an argument that the new provision of the Income Tax Act making Aadhaar mandatory for filing income tax returns, is discriminatory and creates two classes.

The apex court did not find anything wrong with section 139AA of the Act and said all income tax assesseees "constitute one class" and are "treated alike" by this provision which was challenged.

The newly incorporated section 139AA provides for mandatory quoting of Aadhaar or enrolment ID of Aadhaar application form for filing of income tax returns and making application for allotment of PAN with effect from July 1 this year.

The apex court said the validity of an legislative act cannot be challenged by creating artificial classes by those who are objecting to a particular provision and predicating the argument

of discrimination on that basis.

"When a law is made, all those who are covered by that law are supposed to follow the same. No doubt, it is the right of a citizen to approach the court and question the constitutional validity of a particular law enacted by the legislature.

"However, merely because a section of persons opposes the law, would not mean that it has become a separate class by itself. Two classes, cannot be created on this basis, namely, one of those who want to be covered by the scheme, and others who do not want to be covered thereby," a Bench of Justices AK Sikri and Ashok Bhushan said.

The court termed as fallacious argument advanced by the counsel for petitioners that the provision of the I-T Act was discriminatory in nature as it created two classes – one class of those who volunteered to enrol themselves under Aadhaar scheme and other class of those who did not want it to be so.