

# Aadhaar or enrolment number must for returns

Validity of unlinked PAN cards to continue, says govt.

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A day after the Supreme Court upheld the amendments to the Income Tax Act making Aadhaar numbers or Aadhaar enrolment numbers for new PAN card applications and linking the UID number to the PAN card mandatory to file returns, the government said PAN cards would not be cancelled for taxpayers who do not wish to obtain an Aadhaar number for now.

The Finance Ministry said in a statement on Saturday: "From July 1 onwards, every person eligible to obtain Aadhaar must quote their Aadhaar number or their Aadhaar enrolment number for filing income tax returns as well as applications for PAN."

The statement, drafted by the Central Board of Direct Taxes, also said: "Everyone who has been allotted PAN as on the 1st day of July, 2017, and who has Aadhaar number or is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to Income Tax authorities for... linking PAN with Aadhaar."

The statement notes that for not linking the two



**Prepare for July 1:** The Centre said those without Aadhaar card must quote their enrolment number for PAN applications. A file photo of applicants at an Aadhaar centre. ■ MOHD ARIF

unique numbers, 'only a partial relief' has been given by the Court to persons without an Aadhaar number or those who do not wish to obtain an Aadhaar for the time being in that "their PAN will not be cancelled so that other consequences under the Income Tax Act for failing to quote PAN may not arise."

## SC ruling

The Supreme Court, the government said, had upheld Section 139 AA (1) of the Income Tax Act which mandatorily requires quoting of Aadhaar for new PAN applic-

ations as well as filing returns. It has also upheld section 139 AA (2) which requires that the Aadhaar number must be intimated to the prescribed authority for the purpose of linking with PAN.

"It is only the proviso to Section 139 AA (2) where the Supreme Court has granted a partial stay for the time being pending resolution of the other cases before the larger bench of the Supreme Court," the Finance Ministry said, referring to the Aadhaar-related matters pending before the court.