

# PAN-Aadhaar link must: SC

New Delhi, Feb. 6: The Supreme Court has said that linkage of PAN with Aadhaar is mandatory for filing of Income Tax returns.

A bench comprising Justices A.K. Sikri and S. Abdul Nazeer said the top court has already decided the matter and upheld the Section 139AA of the Income Tax Act.

The court's direction came on an appeal filed by the Centre against a Delhi high court order allowing two persons, Shreya Sen and Jayshree Satpute, to file Income Tax returns for 2018-19 without linking their Aadhaar and PAN numbers.

"The aforesaid order was passed by the high

## I-T RETURNS

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court having regard to the fact that the matter was pending consideration in this Court. Thereafter, this Court has decided the matter and upheld the vires of section 139AA of the Income Tax Act. In view thereof, linkage of PAN with Aadhaar is mandatory," the bench said.

The top court noted that with regard to Assessment Year 2018-19, it has been informed that

the two petitioners had filed the Income Tax returns in terms of the orders of the high court and the assessment has also been completed.

"We therefore make it clear that for the assessment year 2019-20, the income tax return shall be filed in terms of the judgment passed by this court. The special leave petition is disposed of in the above terms," the bench said in an order on Monday.

The petitioners had told the high court that "despite orders, and multiple attempts they have not been able to file their ITR, since there is no available option to opt-out of providing an Aadhaar or Aadhaar

Enrolment number during e-filing, on the website". The apex court on September 26 last year had declared the Centre's flagship Aadhaar scheme as constitutionally valid but struck down some of its provisions including its linking with bank accounts, mobile phones and school admissions.

A five-judge constitution bench had held that while Aadhaar would remain mandatory for filing of I-T returns and allotment of Permanent Account Number (PAN), it would not be mandatory to link Aadhaar to bank accounts and telecom service providers cannot seek its linking for mobile connections.

— PTI