

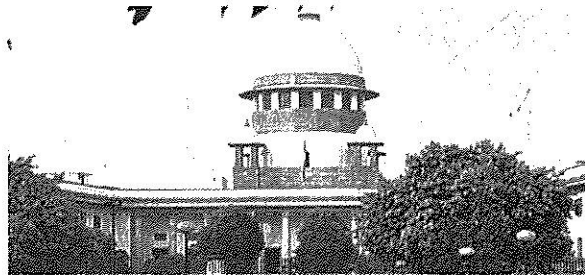
## SC talks tough on mandatory Aadhaar for PAN cards

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The Supreme Court on Wednesday asked why there was no objection from lawmakers on the government's decision to make Aadhaar mandatory for making permanent account number (PAN) cards, a move which was given effect by the latest budget from July 1.

"542 persons are sitting in Parliament, why do they not object to it? If they are not objecting, why should we go into it," a Bench comprising Justices A K Sikri and Ashok Bhushan said.

When it was told that the Centre has earlier made a statement in the apex court that it would not make Aadhaar mandatory, the Bench said, "They cannot be bound by it. It cannot preclude Parliament from enacting a statutory provision."



The court was hearing three petitions challenging the constitutional validity of section 139AA of the Income Tax (IT) Act. Section 139AA, introduced through the latest Budget and the Finance Act, 2017, provides for mandatory quoting of Aadhaar or enrolment ID of Aadhaar application form for filing of I-T returns and making application for allotment of PAN with effect from July 1, 2017.

The Bench also observed that tax evasion existed in India and it was a "shame" that citi-

zens do not want to pay taxes.

The court said there was no doubt that Aadhaar should be voluntary and observed since tax evasion existed, the government could bring in new statute to stop such "leakage".

Defending the Centre's stand to make Aadhaar mandatory for filing of income tax returns and to apply for PAN, Attorney-General Mukul Rohatgi referred to around 10 lakh fake PAN cards and said Aadhaar was the only system which could prevent duplication or fake cards.

"We have reached to 99 per cent of population. We are not at a nascent stage," he said and questioned the maintainability of these writ petitions saying they had not raised the issue of violation of privacy.

Senior Advocate Arvind Datar, appearing for a petitioner, said section 139AA was not part of the original Finance Bill and was introduced at the last moment. He referred to the Aadhaar Act and said there was not a single word saying the intention behind the statute was to check black money and weed out fake PAN cards.

To this, the Bench said, "The purpose of the Aadhaar Act is different from that of section 139AA of the I-T Act. Therefore, the validity of section 139AA cannot be seen at the touchstone of what is there in the Aadhaar Act." It would again hear the arguments on Thursday.