

## **I-T: AADHAAR REQUIRED FOR THOSE ELIGIBLE**

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Income-tax department on Wednesday said that the requirement to quote Aadhaar while filing returns for assessment year 2017-18 is mandatory for only those who are eligible to obtain the unique ID number.

"It is clarified that such mandatory quoting of Aadhaar or Enrolment ID shall apply only to a person who is eligible to obtain Aadhaar number," said I-T department. As per the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, only a resident individual is entitled to obtain Aadhaar.

Resident as per the said Act means an individual who has resided in India for a period or periods amounting in all to 182 days or more in the 12 months immediately preceding the date of application for the enrolment.

"Accordingly, the requirement to quote Aadhaar as per section 139AA of the Income-tax Act shall not apply to an individual who is not a resident as per the Aadhaar Act, 2016," the Income-Tax department said.

The government, as per the Finance Act 2017, has made it mandatory for taxpayers to quote Aadhaar or enrolment ID of Aadhaar application form for filing of income-tax returns.

There are, currently, more than 25 crore PAN card holders in the country while Aadhaar has been issued to 111 crore people.