



Cut-off date of PAN-Aadhaar linking extended; Aadhaar mandatory for filing return of Income.

CBDT on March 31, 2019 extended the cut-off date for linking the PAN with Aadhaar number to September 30, 2019. Further, returns either electronically or manually hence, cannot be furnished without quoting the Aadhaar number.

CBDT has also clarified that returns which were filed prior to April 01, 2019 without quoting of Aadhaar number as an outcome of decisions of different High Courts, would be taken up for processing without causing any adverse consequence for non-quoting of Aadhaar as per provision of section 139AA of the Act.

Pertinent to note that the notification is not applicable to persons specifically excluded under sub-section (3) of section 139AA of the Act, who do not hold an Aadhaar no. and are:

- residing in the States of Assam, Jammu and Kashmir and Meghalaya

- non-resident as per the Income-tax Act, 1961;
- of the age of eighty years or more at any time during the previous year;
- not citizen of India.

Once the Aadhaar number is linked to PAN, it can be used to generate an Aadhaar OTP for e-verification of the Income Tax Returns. Prerequisites are that an active mobile number should be registered with UIDAI. If the mobile number registered with UIDAI is no longer in use, we request you to kindly have an active number updated.

Source:

Circular no. 6/2019 dt. March 31, 2019

Notification no. 31/2019 dt. March 31, 2019

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