

Last date of linking of PAN-Aadhaar has been further extended by CBDT

In order to provide some more time to the taxpayers, the date for linking PAN and Aadhaar has been extended to June 30th, 2023, whereby persons can intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions.

From July 1st, 2023, **the PAN of taxpayers who have failed to intimate their Aadhaar**, as required, shall become inoperative and the consequences during the period that PAN remains inoperative will be as follows:

- no refund shall be made against such PANs;
- interest shall not be payable on such refund for the period during which PAN remains inoperative; and
- TDS and TCS shall be deducted/collected at higher rate, as provided in the Act.

The PAN can be made operative again in 30 days, upon intimation of Aadhaar to the prescribed authority after payment of fee of INR 1,000.

Those persons who have been exempted from PAN-Aadhaar linking will not be liable to the consequences mentioned above. This category includes those residing in specified States, a non-resident as per the Act, an individual who is not a citizen of India or individuals of the age of eighty years or more at any time during the previous year.

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