



PRESS RELEASE

**Mandatory Quoting of Aadhaar for PAN Applications &
Filing Return of Income**

Section 139AA of the Income -tax Act, 1961 as introduced by the Finance Act, 2017, provides for mandatory quoting of Aadhaar/Enrolment ID of Aadhaar application form, for filing of return of income and for making an application for allotment of Permanent Account Number (PAN) with effect from 01July, 2017.

2. It is clarified that such mandatory quoting of Aadhaar or Enrolment of ID shall apply only to a person who is eligible to obtain Aadhaar number. 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 the said Act means an individual who has resided in India for a period or periods amounting in all to one hundred and eighty-two days or more in the twelve months immediately preceding the date of application for 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 the Aadhaar Act, 2016.

07 April, 2017