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Don't file ITR? You must link PAN, Aadhaar else PAN may become invalid

BY [PREETI MOTIANI](#), [ECONOMICTIMES.COM](#) | JUN 15, 2017, 01.17 PM IST[Post a Comment](#)

If you thought that you don't have to link your PAN with Aadhaar because your income is below taxable limit and you don't file [income tax](#) returns, you are wrong. If you don't file income tax return but possess both PAN and Aadhaar then linking the two is compulsory otherwise your PAN will be liable to become invalid from a date to be notified by the government, as per [section 139AA](#) of the Act.

The recent Supreme Court order provides interim relief to those who may have PAN but do not have an Aadhaar and have not applied for one as yet from having to compulsorily link the two. It does not provide any relief to those who already have both PAN and Aadhaar.

Even individuals who are not required to file income tax returns due to income being below exemption limit but possess both PAN and Aadhaar are mandatorily required to link both by a date to be notified as per section 139AA. If such individuals do not link the two by the date to be notified then their PAN will become invalid as per Section 139AA of the Income Tax Act introduced in the last budget, according to Sonu Iyer, Tax Partner and People Advisory Services Leader, EY.

This means that a large number of people - senior citizens, students, entry-level workforce, housewives etc. who have PAN and Aadhaar both, but don't file returns will have to link the two numbers. This can be done via the income tax department's e-filing website.

If a person does not link PAN and Aadhaar as mandated by section 139AA then the person's PAN would become invalid. If a person's PAN becomes invalid they would face problems in all banking / financial transactions requiring PAN to be quoted.

As per Section 139AA of the Income Tax Act, every person who has been allotted PAN as on July 1, 2017 and who is eligible to obtain Aadhaar Number shall intimate the same to the tax authorities before a date to be notified by the government. On failure to do so, the PAN of those persons shall stand to be invalid and provisions of this act shall apply as if the person does not hold a PAN.

The validity of this section was challenged in the Supreme Court on the grounds at it is violating the Article 19(1)(g) of the Constitution.

According, to a recent [CBDT](#) press release, the SC has upheld constitutional validity of the Section 139AA of the Income Tax Act.

As per the release, the effect of this judgement is as follows:

(i) From July 1, 2017 onwards every person eligible to obtain Aadhaar must quote their Aadhaar number or their Aadhaar Enrolment ID number for filing of income tax returns as well as while applying for allotment of PAN.

(ii) Everyone who has been allotted PAN as on July 1st, 2017 and who has an Aadhaar number, shall intimate his Aadhaar number to tax authorities for the purpose of linking PAN with Aadhaar.

So a partial relief by the Court has been given to those who do not have Aadhaar and who do not wish to obtain Aadhaar for the time being, that their PAN will not be cancelled so that other consequences under the Income Tax Act for failing to quote PAN may not arise, according to Iyer.



If a person's PAN becomes invalid they would face problems in all banking / financial transactions requiring PAN to be quoted.

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