FAQs on Link Aadhaar

e-Filing Anywhere Anytime
Income Tax Department, Government of India

FAQs are valid till 30.06.2023

Question 1:

Who needs to link Aadhaar and PAN?

Resolution:

Section 139AA of the Income Tax Act provides that every individual who has been allotted a permanent account number (PAN) as on the 1st day of July, 2017, and who is eligible to obtain an Aadhaar number, shall intimate his Aadhaar number in the prescribed form and manner. In other words, such persons have to mandatorily link their Aadhaar and PAN before the prescribed date (Presently, 31.03.2022 without fee payment and 30.06.2023 with prescribed fee payment).

For more details refer to CBDT **Circular No.03 Of 2023 Dated 28.03.2023.**

Question 2:

For whom is Aadhaar-PAN linkage not compulsory?

Resolution:

Aadhaar-PAN linkage requirement does not apply to any individual who is:

- Residing in the States of Assam, Jammu and Kashmir, and Meghalaya;
- a non-resident as per the Income-tax Act, 1961;
- of the age of eighty years or more at any time during the previous year; or
- not a citizen of India.

Note:

1. The exemptions provided are subject to modifications depending on subsequent Government Notifications on this subject
2. For further details refer to Department of Revenue Notification No 37/2017 dated 11th May 2017 & CBDT circular No.7/2022 dated 30.03.2022.
3. However, for users falling in any of the above category, who voluntarily desires to link his Aadhaar with PAN, fee payment of specified amount is required to be done.

Question 3:

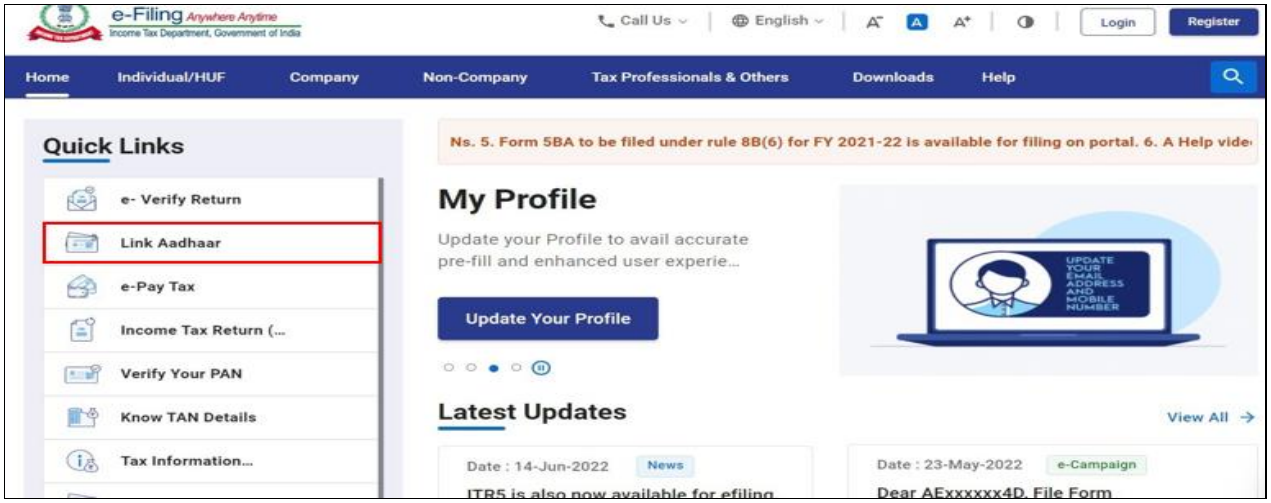
How to link Aadhaar and PAN?

Resolution:

Both registered and unregistered users can link their Aadhaar and PAN on the e-Filing portal (www.incometax.gov.in), in both pre-log in and post login mode.

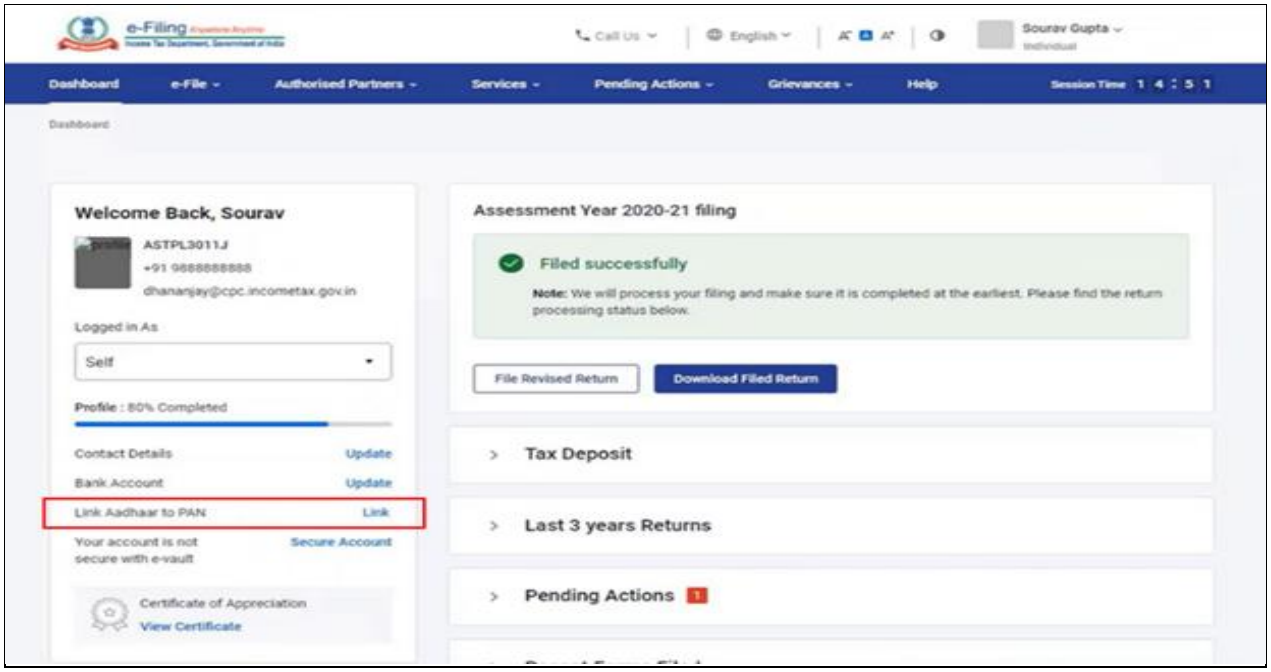
For Pre login:

You can use the quick link **Link Aadhaar** on the e-Filing home page to link Aadhaar and PAN. (https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar)



For Post login:

Go to https://www.incometax.gov.in/iec/foportal/> **login** > On **Dashboard**, in Profile Section under the **Link Aadhaar to PAN** option, click **Link Aadhaar.**



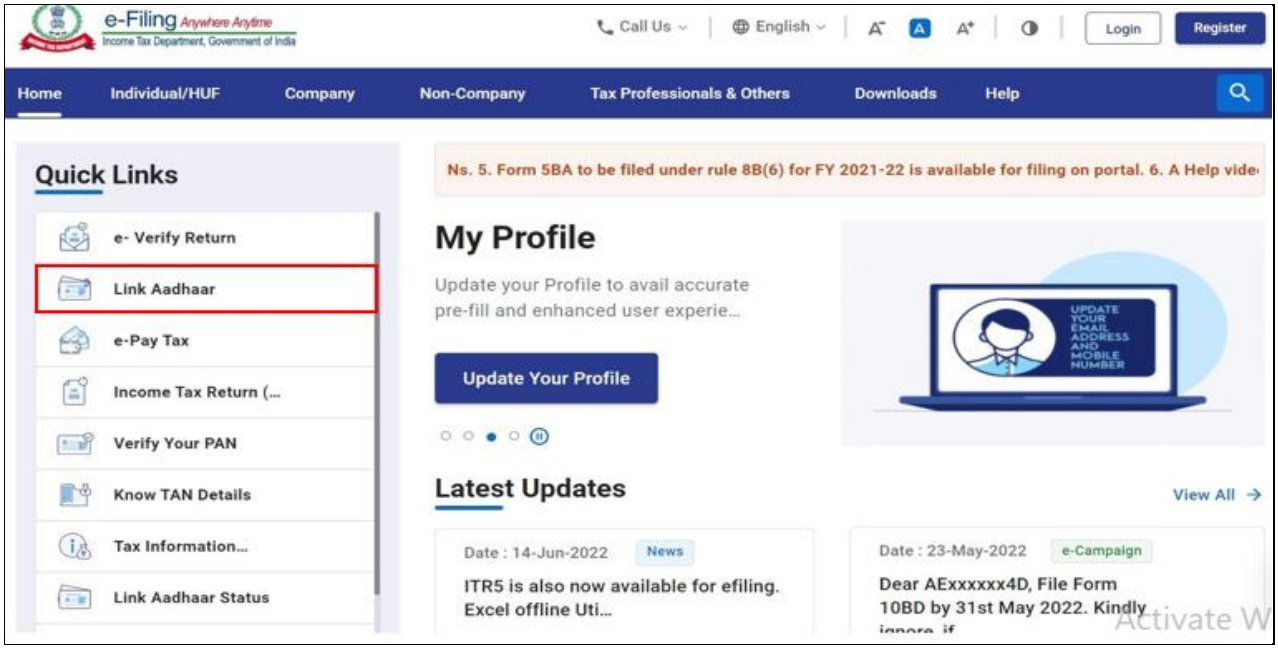
Question 4:

How to make prescribed fee payment for PAN-Aadhaar Linkage?

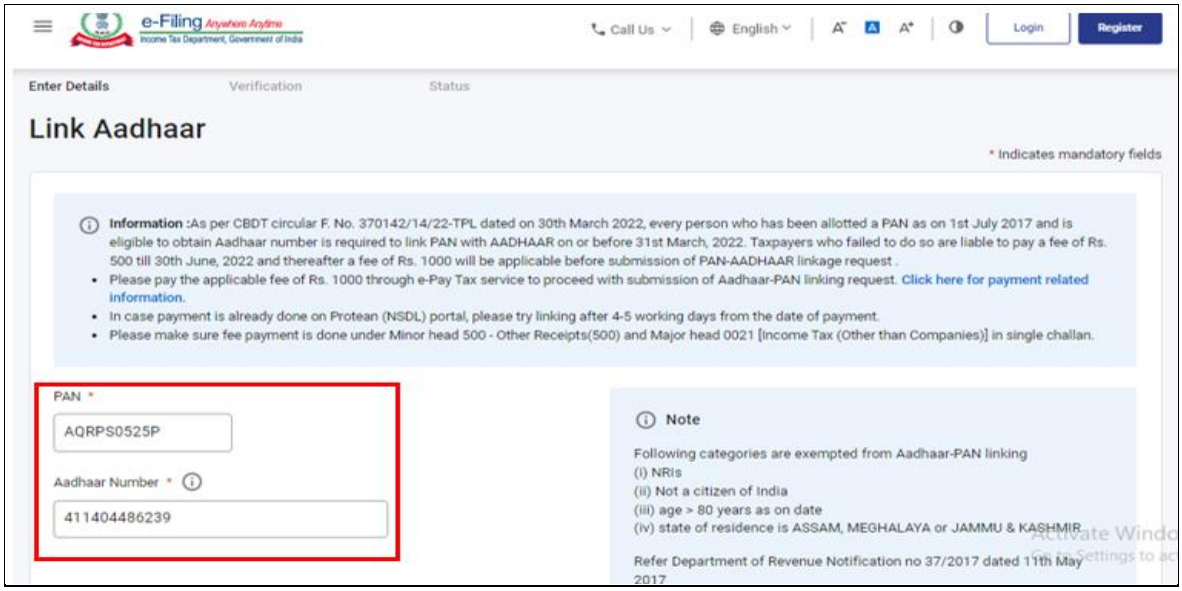
Resolution:

Ans. The fee payment for PAN-Aadhaar Linkage need to be made through e-Pay Tax functionality available on e-filing Portal. You can check for list of authorised banks by navigating to e-Pay Tax functionality (https://eportal.incometax.gov.in/iec/foservices/#/e-pay-tax-prelogin/user-details)
If you have a bank account which is authorised for e-Pay Tax, please follow below steps:

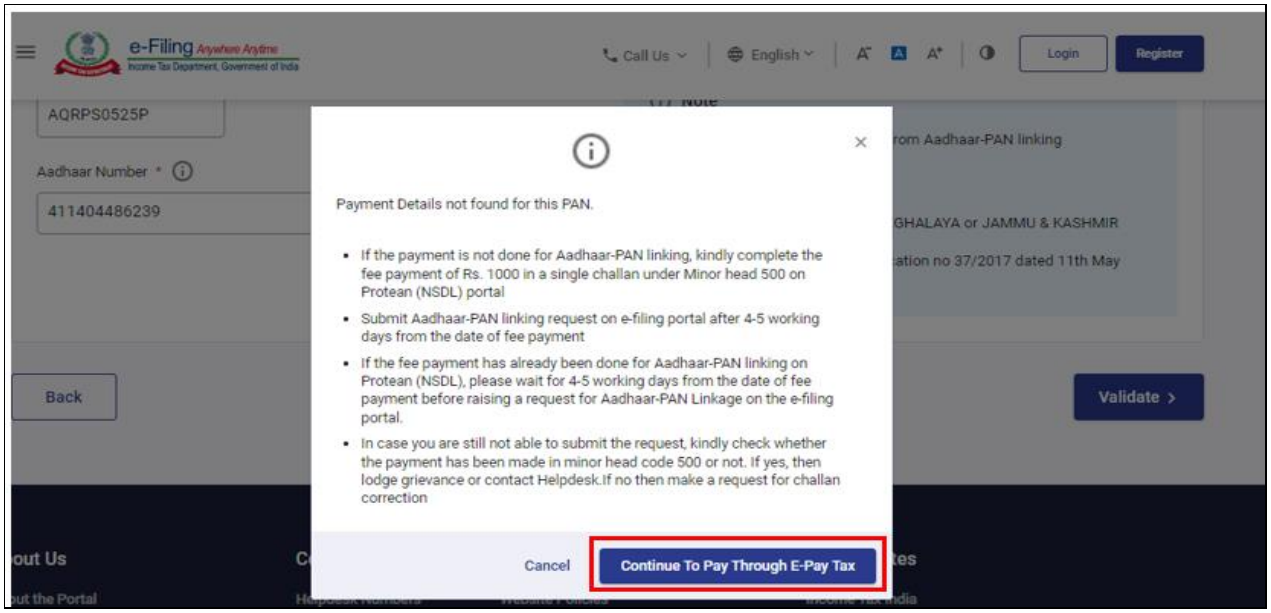
Step 1: Visit e-Filing portal home page and click on **Link Aadhaar** in **Quick Links** section.



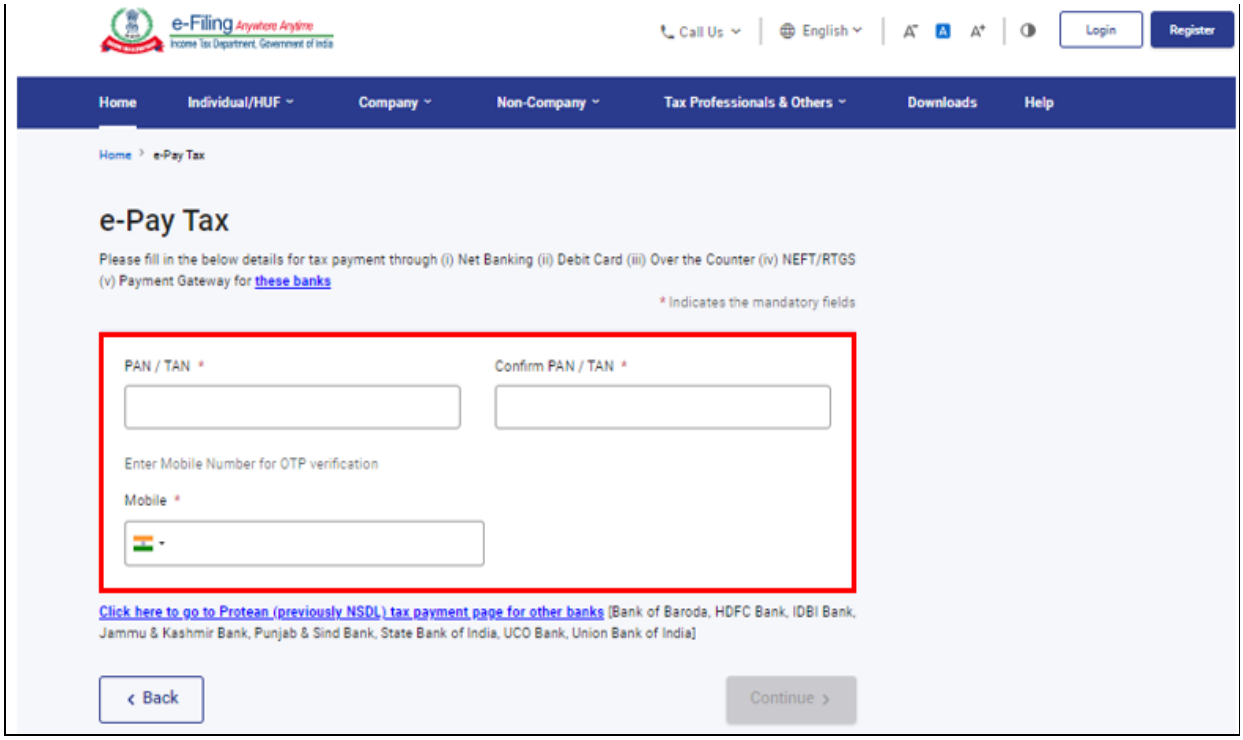
Step 2: Enter your PAN and Aadhaar Number.



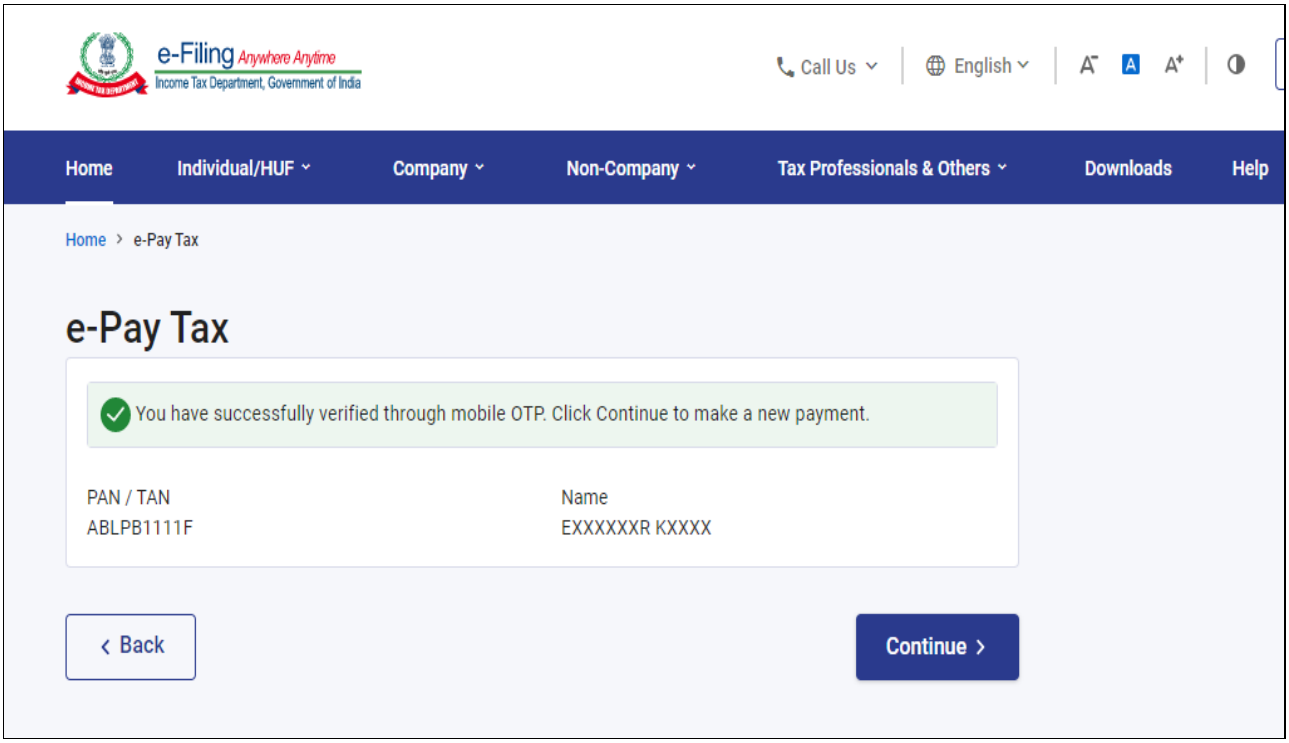
Step 3: Click on **Continue to Pay Through e-Pay Tax.**



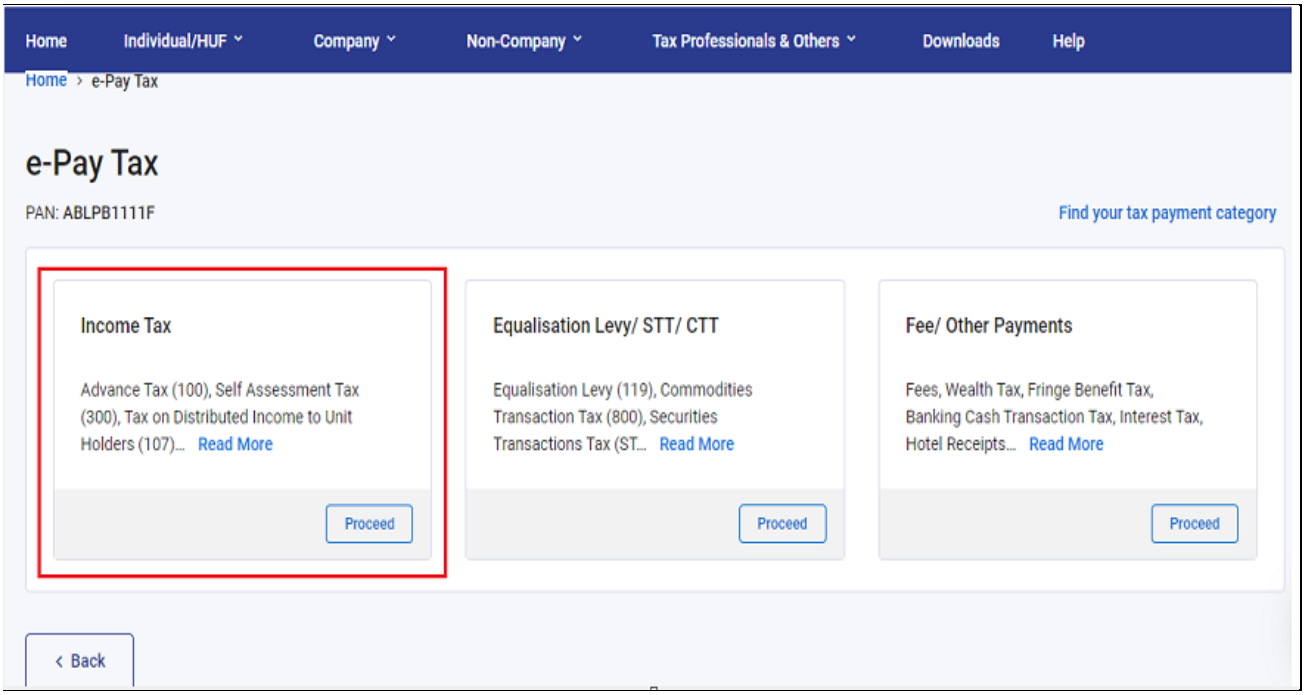
Step 4: Enter your PAN, confirm PAN and mobile number to receive OTP.



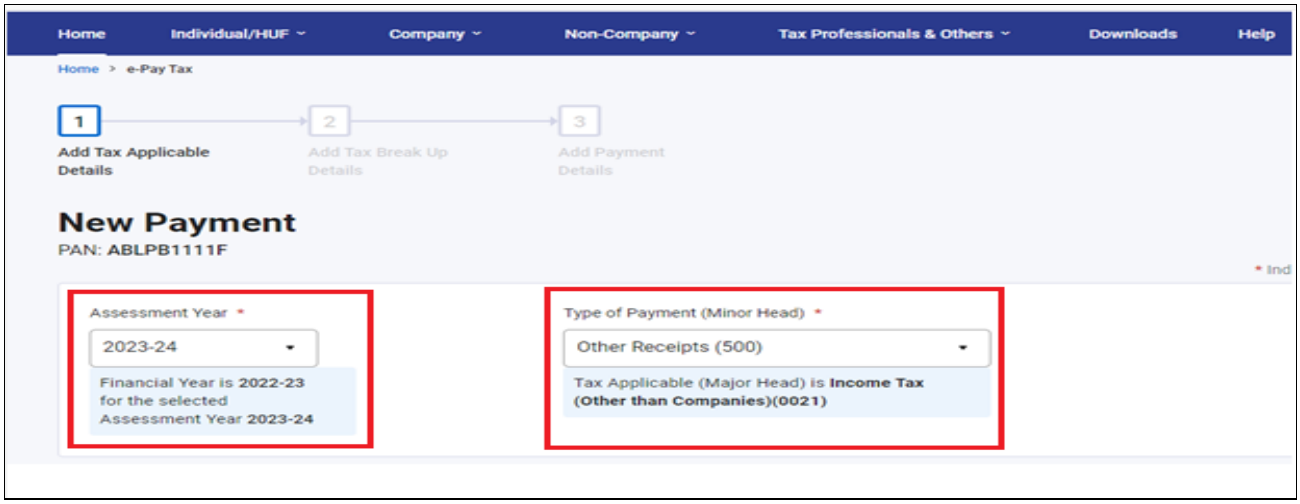
Step 5: Post OTP verification, you will be redirected to e-Pay Tax page.



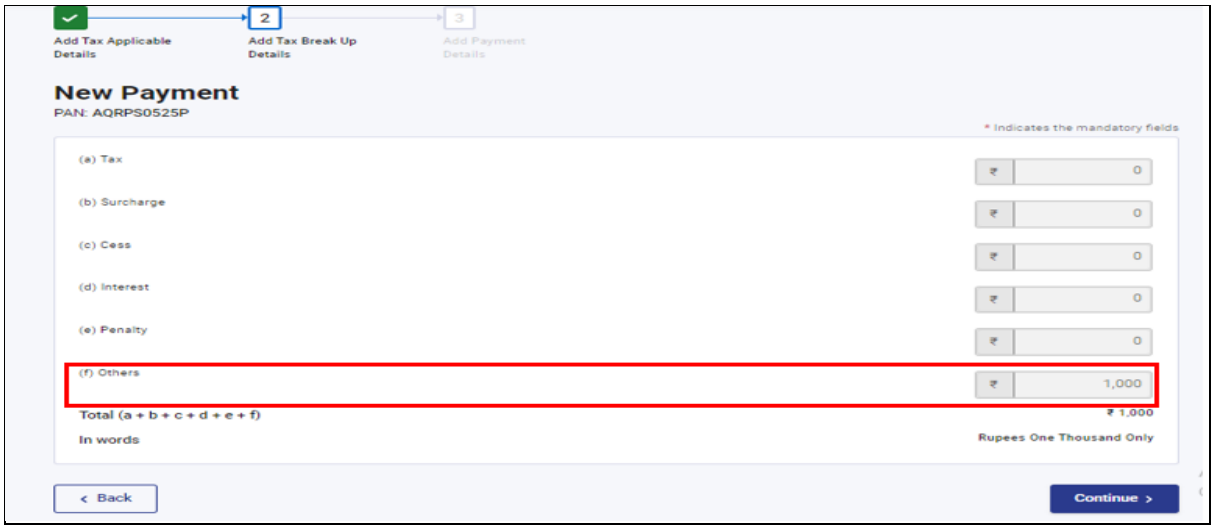
Step 6: Click on **Proceed** on the Income Tax Tile.



Step 7: Select AY as 2023-24 and type of payment as **Other Receipts (500)** and click **Continue**.



Step 8(a): Applicable amount will be pre-filled against Others.



Banks authorized for e-Pay Tax: *Axis Bank, Bank of Baroda, Bank of India, Bank of Maharashtra, Canara Bank, Central Bank of India, City Union Bank, Federal Bank, HDFC Bank, ICICI Bank, IDBI Bank, Indian Bank, Indian Overseas Bank, IndusInd Bank, Jammu & Kashmir Bank, Karur Vysya Bank, Kotak Mahindra Bank, Punjab National Bank, South Indian Bank, UCO Bank, Union Bank of India. (as on 31.03.2023)*

Post payment of fee you can link your Aadhaar number with PAN on the e-Filing Portal (For details refer Question Number 3)

Question 5:

What is the amount of fee payment for Aadhaar-PAN linkage?

Resolution:

The prescribed fee of Rs 1000/- from 1st July,2022 should be paid in a single challan. This will be applicable before submission of Aadhaar-PAN linkage request on e-filing portal.
Refer CBDT **Circular 7/2022 in F.No. 370142/14/22-TPL dated on 30th March 2022 and latest Circular in Circular No. 3/2023 in F.No.370142/14/2022-TPL dated 28.03.2023.**

Question 6:

Which of the payments will be considered valid for Aadhaar-PAN linking?

Resolution:

The payments done through e-Pay Tax functionality or through Protean (NSDL) with Minor head 500 for an amount of Rs 1000 from 1st July 2022 in a single challan, will be considered as valid for Aadhaar-PAN linkage.

Question 7:

Can a taxpayer make multiple payments under minor code 500?

Resolution:

No, there should not be any aggregation of challans with PAN-Minor head 500 to arrive at amount of Rs 1000/- (from 1st July 2022 onwards).
(Note: The applicable fee should be paid under minor head 500 in a single challan only)

Question 8:

Payment for the PAN-Aadhaar Linking has already been made but e-Filing Portal is not allowing to proceed further. What to do in this scenario?

Resolution:

The payment made at e-Pay tax/ NSDL (now Protean) takes few days to reflect at the e-Filing portal, so taxpayer is advised to attempt raising PAN-Aadhaar linking request after 4-5 days of making payment. Challan details will also get updated in AIS. In case you are still not able to submit the request, you should check whether the payment has been made under minor head code 500 or not. (Refer Q. No13) If yes, then you may lodge a grievance or contact Helpdesk.

Question 9:

If the taxpayer has made the payment of some other amount or more than Rs.1000/- under Minor head 500 mistakenly, how to get the refund for the same?

Resolution:

As per the guidelines, there is no provision for refund of fee paid u/s 234H for late linkage of PAN-Aadhaar under the minor head 500.

Question 10:

If, in case Aadhaar-PAN linking fails after payment, will it be required by the taxpayer to make the payment again?

Resolution:

No, the same challan can be considered while re-submitting Aadhaar-PAN linking request.

Question 11:

If taxpayer de-links the Aadhaar, will it be required by the taxpayer to make the payment again?

Resolution:

Yes, if you have linked incorrect Aadhaar with PAN and thereafter got your Aadhaar delinked, you will have to make applicable fee payment again for submitting a fresh PAN- Aadhaar linking request.

Question 12:

What will happen if I don't link Aadhaar and PAN?

Resolution:

The PAN will become inoperative.
For more details, please refer to the Board's latest Circular No. 03 of 2023 dated 28/3/2023.

Question 13:

I cannot link my Aadhaar with PAN because there is a mismatch in my name/date of birth/gender in Aadhaar and PAN. What should I do?

Resolution:

Correct your details in either PAN (please contact PROTEAN or NSDL) or AADHAR (Please contact UIDAI) database such that both have matching details.
You can correct your PAN details on:

- TIN-NSDL website (https://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html), or
- UTIISL's PANOnline Portal (https://www.pan.utiitsl.com/PAN/mainform.html;jsessionid=B3A9443C26F9755063EFD5A7B32B2E11).
- In case of Query/Assistance, please contact on NSDL /UTI helpline number: 020-27218080, 033 40802999, or write on e-mail id: utiitsl.gsd@utiitsl.com

You can correct your Aadhaar details on
UIDAI website (https://uidai.gov.in/my-aadhaar/update-aadhaar.html).

- In case of Query/Assistance, please contact on toll-free number **18003001947** or **1947**

Question 14:

What should I do if my PAN becomes inoperative?

Resolution:

Kindly, refer to Board's latest Circular No. 03 of 2023 dated 28/03/2023.

Question 15:

What should be done if Minor's AADHAR is linked with Major's PAN?

Resolution:

In case the Aadhaar of minor is linked with PAN of Major and user is not able to submit request with correct PAN and AADHAR, user must first submit a delinking request to your JAO (Jurisdictional Assessing Officer) and get minor's AADHAR delinked from PAN. On successful delinking, user must be able to submit linking request with correct PAN and Aadhaar post fee payment of the applicable amount.

To know your AO's contact details, Visit:
https://eportal.incometax.gov.in/iec/foservices/#/pre-login/knowYourAO (Pre login)
or
Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details (Post login)

Question 16:

What should be done if AADHAR is linked with incorrect PAN or PAN is linked with incorrect AADHAR?

Resolution:

Submit a request to your JAO (Jurisdictional Assessing Officer) for delinking Aadhaar from PAN. After delinking, submit Link **AADHAR** request post fee payment of applicable amount, if not already done.
To know your JAO's contact details, visit
https://eportal.incometax.gov.in/iec/foservices/#/pre-login/knowYourAO (Pre login)
or
Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details (Post login)

Question 17:

Whether Linking of PAN and AADHAR mandatory for Minor who is holding a PAN & Aadhaar?

Resolution:

As per CBDT Circular F. No 370142/14/22-TPL dated 30th March 2022, every user having a valid PAN and **AADHAR** is required to link its **AADHAR** with PAN unless they are covered under exempt category (refer Q No.2).

Question 18:

Is Aadhaar-PAN linking mandatory for filing of Income tax Return?

Resolution:

No, Aadhaar-PAN linking is not mandatory for filing of Income Tax Return.

Question 19:

What will be the consequences if I do not link Aadhaar with PAN till 30th June 2023?

Resolution:

If you do not link your Aadhaar with PAN till 30th June 2023, your PAN will become inoperative.
If PAN becomes inoperative, you will not be able to furnish, intimate or quote your PAN and would be liable to all the consequences under the Act for such failure.

This will have a number of implications such as:

i. You shall not be able to file return using the inoperative PAN.
ii. Pending returns will not be processed.
iii. Pending refunds cannot be issued to inoperative PANs.
iv. Pending proceedings as in the case of defective returns cannot be completed once the PAN is inoperative.
v. Tax will be required to be deducted at a higher rate as PAN becomes inoperative.

These consequences shall take effect from 1st July, 2023 and continue till the PAN becomes operative. A fee of one thousand rupees will continue to apply to make the PAN operative by intimating the Aadhaar number.
For more info: Refer to Board's latest circular No.03 of 2023 dated 28.03.2023.

Question 20:

How can taxpayer verify the status of a challan?

Resolution:

1. Taxpayer will receive challan receipt on successful payment.
2. Taxpayer can check challan status through challan status enquiry by providing BSR code, challan date and serial number on https://tin.tin.nsdl.com/oltas/index.html

Question 21:

If a citizen of India who was hitherto in the status of Resident has now taken citizenship of a foreign country. He wants to change his status in his PAN. How should he do it?

Resolution:

The taxpayer can make the changes in his profile. But further to that he has to contact the NSDL to change the status in his PAN database.
For more details, contact NSDL at 020 – 27218080.

Disclaimer: These FAQs are for informational purposes only. Nothing in this document constitutes legal advice.