

LINKING OF PAN WITH AADHAR NUMBER

Nowadays, a number of government services and schemes require an Aadhaar number for registration and verification purposes, thereby making it an important document. In fact, it is foreseen that in times to come, Aadhaar number will replace all other identity proofs of Indian citizens, thus making all the basic utilities available through a single document.

Quoting of Aadhaar number has been a part of IT Returns since last year. However, earlier, it was voluntary to quote one's Aadhaar. The new Finance Act, 2017, has made it mandatory to quote Aadhaar in the ITR.

One step ahead of 'quoting' is 'linking'. The process of linking of Aadhaar number with PAN is done on the Income Tax e-filing portal.

IMPORTANCE OF LINKING AADHAAR WITH PAN

- ✓ As per the Finance Act, 2017, if the Aadhaar number is not quoted in the ITR, the Return will be considered as **invalid**.
- ✓ In case the PAN and Aadhaar details remain unlinked, the PAN of the assessee will be deemed invalid, with effect from such date as may be notified.
- ✓ Quick filing of Income Tax Returns- entities will no longer be required to furnish their ITR Acknowledgement to the Department.
- ✓ Earlier issue of refunds to assessees.
- ✓ Aadhaar and net banking based verification system will also be activated for taxpayers to file for appeal in case of any disputes.
- ✓ Elimination of multiple PAN Cards of assessees.
- ✓ Enables the Income Tax Department to prevent Tax Evasion.
- ✓ Prevention of Frauds.

PROCEDURE FOR LINKING PAN CARD AND AADHAAR CARD

In order to link PAN and Aadhaar cards, tax payers have to first register on the Income tax e-Filing portal. Once they have done so, they are to follow the steps outlined below:

- ✓ Log in to the e-Filing portal of the Income Tax Department by entering the log-in ID, password and date of birth.
- ✓ On logging in to the site, a pop up window will appear, prompting you to link your PAN card with Aadhaar card.
- ✓ Details such as name, date of birth and gender will already be mentioned as per the details submitted at the time of registration on the e-Filing portal.
- ✓ Verify the details on screen with the ones mentioned on your Aadhaar card.
- ✓ If the details match, enter your Aadhaar card number and click on the “link now” button.

In case the Pop-up is not seen, click on “Profile Settings → Link Aadhaar”

- ✓ A pop-up message will inform you that your Aadhaar card has been successfully linked to your PAN card.
- ✓ **NO DOCUMENTARY PROOF** has to be submitted while linking Aadhaar with PAN.

CHALLENGES FACED

It has been noticed in a number of cases, that Assessee are unable to link their Aadhaar number with PAN Number. In almost all cases, this is due a Mismatch between Aadhaar and PAN Details.

The linking of PAN and Aadhaar is based on three primary parameters: **Name, Gender and Date of Birth**. If even one of these parameters does not match, then the linking cannot be done. Some examples of errors faced are as follows:

- Date/ Year of Birth mismatch
- Difference in spellings of names, middle names or surnames
- Assessee do not have surnames
- Middle name of assessee not mentioned on the Aadhaar or PAN Card
- Gender mentioned wrongly on records

SOLUTIONS

- ✓ In case error pertains to the **name** of the assessee, i.e. there is a mismatch between the name as mentioned in the Aadhaar and PAN database, the assessee can now **log in to the Income Tax Portal → Profile settings → Link Aadhaar → Enter your Aadhaar details and name as per Aadhaar → Click on the “Link” Option → Save Acknowledgement of successful linking.**

If the above procedure does not work, then the following procedure should be followed:

- ✓ The assessee is required to **rectify either his PAN or his Aadhaar** Information, whichever is erroneous, for all the above errors.

A. Rectification of Aadhaar through UIDAI

- This procedure can be done online/ through post/ by visiting permanent enrollment centre.
- Broadly, the procedure for linking can be divided into the following cases:

a. Where Mobile number is linked to Aadhaar

b. Where Mobile number is not linked to Aadhaar

Steps For Online rectification:

a. Where Mobile number is not linked to Aadhaar

1. The assessee will have to visit the authorized agency nearest to him (details of agencies on the UIDAI site). It is mandatory for the assessee himself to go for this procedure since biometric verification is done before linking mobile number.
2. At the outsourcing centre, the assessee can choose to get his other details rectified along with linking his mobile number.

b. Where Mobile number is linked to Aadhaar:

1. Visit Aadhaar self Service resident portal <https://ssup.uidai.gov.in/update>,
2. Enter Your 12-Digit Aadhaar Number
3. Then you will get an OTP (One Time Password) to your registered Mobile Number.
4. Enter OTP, Then there appear the below options*:

Name

Gender

Date of Birth

Address

Mobile number

*tick mark on appropriate sections which has to be updated

5. Correct Your Name / Address / Mobile Number: Be sure to check your local language too. Click for Next option.
6. To Upload Documents: For Address / Name change etc.
7. Please make sure a self attested copy of the document selected is uploaded.
8. Please note down the **URN (Update Request Number)** to check the status of UID/ Aadhar correction.

For further details, visit:

<https://uidai.gov.in/enrolment-update/aadhaar-enrolment/aadhaar-data-update.html>

B. Rectification of PAN Details:

1. This procedure can be done either physically (PAN Correction Form) or Online.
2. Online procedure takes place through the NSDL Site. This can be done easily through eSign, i.e. Aadhaar-based signature or Digital Signature Certificate (DSC).
3. Alternatively, copies of the following documents need to be duly signed and sent to the 'INCOME TAX PAN SERVICES UNIT':
 - a. Acknowledgement receipt generated online along with photos affixed
 - b. Copy of supporting document of change requested
4. The form is available at: <https://tin.tin.nsdl.com/pan2/servlet/NewPanCorrectDSC>