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Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION No. 31/2019

New Delhi, the 31st of March, 2019

In exercise of the powers conferred under sub-section (2) of section 139AA of the Income-tax Act, 1961 (Act), the Central Government, hereby notifies that every person who has been allotted permanent account number as on the 1st day of July, 2017, and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Principal Director of Income-tax (Systems) in the form and manner specified in Notification no. 7 dated 29th of June, 2017 issued by the Principal Director General of Income Tax (Systems) by 30th of September, 2019.

2. This notification shall not be applicable to those persons or such class of persons or any State or part of any State who/which are/is specifically excluded under sub-section (3) of section 139AA of the Act.

3. However, notwithstanding the last date of linking of Aadhaar number with PAN being extended to 30.09.2019 in para 1 above, it is also made clear in Circular No. 6 of 2019 that w.e.f. 01st of April, 2019, it is mandatory to quote Aadhaar number while filing the return of income as required under Section 139AA(1)(ii) unless specifically exempted as per any notification issued under sub-section (3) of section 139AA of the Act. It is also made clear that the returns being filed either electronically or manually cannot be filed without quoting the Aadhaar number.

(F. No. 225/75/2019-ITA.II)
Notification No. 31/2019

To
The Manager,
Government of India Press,
Mayapuri, New Delhi

Copy forwarded to:-

1. PPS to FM/Dir(FMO)/OSD to MoS(R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT.
2. Pr. DGI(T)(Systems), New Delhi.
3. All Pr.CCsIT/DGSI for kind information.
4. ITCC, Central Board of Direct Taxes (4 copies).
5. ADG(S)-4, New Delhi, for placing on the website: incometaxindia.gov.in.
6. Addl. CIT, Data base Cell for uploading on irsofficersonline.

(Rajarajeswari R.)
Under Secretary (ITA.II), CBDT