Amendment to the provisions of Income-tax Rules, 1962 for prescribing fees under section 234H of the Income-tax Act, 1961

👉Under the provisions of the Income-tax Act, 1961 ("the Act"), every person who has been allotted a PAN as on 1st July, 2017 and is eligible to obtain Aadhaar Number, is required to intimate his Aadhaar to the prescribed authority on or before 31st March, 2022. On failure to do so, his PAN shall become inoperative and all procedures in which PAN is required shall be halted. The PAN can be made operative again upon intimation of Aadhaar to the prescribed authority after payment of a prescribed fee.

👉In order to mitigate the inconvenience to the taxpayers, as per Notification No.17/2022 dated 29th March, 2022, a window of opportunity has been provided to the taxpayers upto 31st of March, 2023 to intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions. As a result, taxpayers will be required to pay a fee of Rs. 500 up to three months from 1st April, 2022 and a fee of Rs.1000 after that, while intimating their Aadhaar.

👉However, till 31st March, 2023 the PAN of the assessees who have not intimated their Aadhaar, will continue to be functional for the procedures under the Act, like furnishing of return of income, processing of refunds etc. A detailed Circular No.7/2022 dated 30.03.2022 has also been issued in this regard.

👉After 31st March, 2023, the PAN of taxpayers who fail to intimate their Aadhaar, as required, shall become inoperative and all the consequences under the Act for not furnishing, intimating or quoting the PAN shall apply to such taxpayers.

As per Income Tax recent circulars, it is mandatory to link PAN with Aadhar till 31 March 2022.

Please check your status as per the below link;

(please ignore if already done)

Else From 1st April 2022 there will be Penal provisions

Here are two useful links for you:

Click here to check the status of your PAN – Aadhaar linkage:

https://eportal.incometax.gov.in/iec/foservices/#/pre-login/link-aadhaar-status

Click here to link your Aadhaar with PAN.

https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar