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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.

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(Rajarajeswari R.)

Under Secretary (ITA.II), CBDT

(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. DGIT(Systems), New Delhi.
3. All Pr.CCsIT/DGsIT 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 irsofficeronline.
7. Guard file.


(Rajarajeswari R.)

Under Secretary (ITA.II), CBDT