

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 11th May, 2017

S.O. 1513 (E).—In exercise of the powers conferred by sub-section (3) of section 139AA of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that the provisions of section 139AA shall not apply to an individual who does not possess the Aadhaar number or the Enrolment ID and is:-

- (i) residing in the States of Assam, Jammu and Kashmir and Meghalaya;
 - (ii) a non-resident as per the Income-tax Act, 1961;
 - (iii) of the age of eighty years or more at any time during the previous year;
 - (iv) not a citizen of India.
2. This notification shall come into force with effect from the 1st day of July, 2017.

[Notification No. 37/2017, F. No. 370133/6/2017-TPL]

ABHISHEK GAUTAM, Under Secy.