**Income Tax Dept. issued important FAQs on Aadhaar-PAN Linking**

The Income Tax Department issued Frequently Asked Questions (**“FAQs”**) on Aadhaar-PAN Linking.

**Q 1.** **Who needs to link Aadhaar and PAN?**

**Ans:**Section 139AA of the Income Tax Act provides that every individual who has been allotted a permanent account number (PAN) as on the 1st day of July, 2017, and who is eligible to obtain an Aadhaar number, shall intimate his Aadhaar number in the prescribed form and manner. In other words, such persons have to mandatorily link their Aadhaar and PAN before the prescribed date (Presently, March 31, 2022 without fee payment and March 31, 2023 with prescribed fee payment). For more details refer to CBDT circular No.7/2022 dated March 30, 2022.

**Q 2.** For whom is Aadhaar-PAN linkage not compulsory?

**Ans:**Aadhaar-PAN linkage requirement does not apply to any individual who is:

* Residing in the States of Assam, Jammu and Kashmir, and Meghalaya;
* a non-resident as per the Income-tax Act, 1961;
* of the age of eighty years or more at any time during the previous year; or
* not a citizen of India.

**Note:**

1. The exemptions provided are subject to modifications depending on subsequent

Government Notifications on this subject

1. For further details refer to Department of Revenue Notification No 37/2017 date May 11, 2017 & CBDT circular No. 7/2022 dated March 30, 2022.
2. However, for users falling in any of the above category, voluntarily desires to link his Aadhaar with PAN, fee payment of specified amount is required to be done.

**Q 3.** How to link Aadhaar and PAN?

**Ans:**Both registered and unregistered users can link their Aadhaar and PAN on the [e-Filing](https://www.incometaxindiaefiling.gov.in/home) portal (www.incometax.gov.in), in both pre log in and post login mode.

**For Pre login:**

You can use the quick link “**Link Aadhaar”** on the e-Filing home page to link Aadhaar and PAN (<https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar>)

**For Post login:**

Go to [www.incometax.gov.in](http://www.incometax.gov.in/)> **login** > On **Dashboard**, in Profile Section under the Link Aadhaar to PAN option, click **Link Aadhaar**

**Q 4. How to make prescribed fee payment for PAN-Aadhaar Linkage?**

**Ans.**The fee payment for PAN-Aadhaar Linkage need to be made through e-Pay Tax functionality available on e-filing Portal. You can check for list of authorised banks by navigating to e-Pay Tax functionality: [http://(https://eportal.incometax.gov.in/iec/foservices/#/e-pay-tax-prelogin/user-details)](#/e-pay-tax-prelogin/user-details))

If you have a bank account which is authorised for e-Pay Tax, please follow below steps:

**Step:1** Visit e-Filing portal Home page and click on Link Aadhaar in Quick Links section.

**Step:2** Enter your PAN and Aadhaar Number

**Step:3** Click on **Continue to Pay Through e-Pay Tax.**

**Step:4**Enter your PAN, Confirm PAN and Mobile number to receive OTP

**Step:5**Post OTP verification, you will be redirected to e-Pay Tax page.

**Step:6** Click on Proceed on the Income Tax Tile.

**Step:7** Select AY as 2023-24 and type of Payment as Other Receipts (500) and click Continue.

**Step:8(a)** Applicable amount will be pre-filled against Others.

**Alternatively, If you have a Bank account which is not listed for payment through e-Pay Tax, please follow the steps as under:**

***Banks authorized for e-Pay Tax:****Axis Bank, Bank of India, Bank of Maharashtra, Canara Bank, Central Bank of India, City Union Bank, Federal Bank, ICICI Bank, IDBI Bank, Indian Bank, Indian Overseas Bank, IndusInd Bank, Jammu & Kashmir Bank, Karur Vysya Bank, Kotak Mahindra Bank, Punjab National Bank, UCO Bank Union Bank of India. (as on January 13, 2023)*

***For the banks for which payment to be made through Protean (NSDL) Portal please refer the below link:*** <https://eportal.incometax.gov.in/iec/foservices/#/e-pay-tax-prelogin/user-details>

**Step:8b(i)**Click on hyperlink given below on e-Pay tax page to redirect to Protean (NSDL) portal

**Step:8b(ii)** You will be redirected to Protean portal. Click Proceed under Challan No./ITNS 280

**Step:8b(iii) Select Tax applicable as 0021 and Type of Payment as 500**

**Step:8 b (iv)**Provide other mandatory details and Proceed.

**Note**: Please select the Assessment Year 2023-24 for making late fee payment for Aadhaar PAN linkage.

Post payment of fee you can link your Aadhaar number with PAN on the e-Filing Portal (For details refer Question Number:3)

**Q 5. What is the amount of fee payment for Aadhaar-PAN linkage?**

**Ans.**The prescribed fee of Rs 500/- till June 30, 2022 and Rs 1000/- from July 01, 2022 to March 31, 2023 in a single challan will be applicable before submission of Aadhaar-PAN linkage request on e-filing portal. Refer CBDT Circular F.No. 370142/14/22-TPL dated on March 30, 2022.

**Q 6. Which payments will be considered valid for Aadhaar-PAN linking?**

**Ans.**The payments done through e-Pay Tax functionality or through Protean (NSDL) with Minor head 500 for an amount of Rs 500/- till June 30, 2022 and Rs 1000 from July 01, 2022 to March 31, 2023 in a single challan, will be considered as valid for Aadhaar-PAN linkage.

**Q 7. Can a taxpayer make multiple payments under minor code 500?**

**Ans.** No, there should not be any aggregation of challans with PAN-Minor head 500 to arrive at amount of Rs 500/- (Up to June 30, 2022) and Rs 1000/- (from July 01, 2022 onwards).

*(Note: The applicable fee should be paid under minor head 500 in a single challan only)*

**Q 8. Payment for the PAN-Aadhaar Linking has already been made but e-Filing Portal is not allowing to proceed further. What to do in this scenario?**

**Ans.**The payment made at e-Pay tax/ NSDL (now Protean) takes few days to reflect at the e-Filing portal, so taxpayer is advised to attempt raising PAN-Aadhaar linking request after 4-5 days of making payment. Challan details will also get updated in 26AS. In case you are still not able to submit the request, you should check whether the payment has been made under minor head code 500 or not. (Refer Q. No13) If yes, then you may lodge a grievance or contact Helpdesk.

**Q 9. If taxpayer has made the payment under Minor head 500 mistakenly, how to get the refund for the same?**

**Ans.**As per the guidelines, there is no provision for refund of fee paid u/s 234H for late linkage of PAN-Aadhaar under the minor head 500.

**Q 10. If, in case Aadhaar-PAN linking fails after payment, will it be required by the taxpayer to make the payment again?**

**Ans.**No, the same challan can be considered while resubmitting Aadhaar-PAN linking request.

**Q 11. If taxpayer delinks the Aadhaar, will it be required by the taxpayer to make the payment again?**

**Ans.**Yes, if you have linked incorrect Aadhaar with PAN and thereafter got your Aadhaar delinked, you will have to make applicable fee payment again for submitting a fresh PAN- Aadhaar linking request.

**Q 12.** **What will happen if I don’t link Aadhaar and PAN?**

**Ans.**Pleaserefer to the Board’s Circular No. 7/2022 dated March 30, 2022.

**Q 13.** I cannot link my Aadhaar with PAN because there is a mismatch in my name/date of birth/gender in Aadhaar and PAN. What should I do?

**Ans.**Correct your details in either PAN or Aadhaar database such that both have matching details.

You can correct your PAN details on:

* TIN-[NSDL](https://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html) website (<https://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html>), or
* UTIISL’s [PANOnline Portal](https://www.pan.utiitsl.com/PAN/mainform.html;jsessionid=B3A9443C26F9755063EFD5A7B32B2E11)(<https://www.pan.utiitsl.com/PAN/mainform.html;jsessionid=B3A9443C26F9755063EFD5A7B32B2E11>).
* In case of Query/Assistance, please contact on NSDL /UTI helpline number: 033 40802999, 03340802999 or write on e-mail id: utiitsl.gsd@utiitsl.com

You can correct your Aadhaar details on [UIDAI](https://www.a2ztaxcorp.com/income-tax-dept-issued-important-faqs-on-aadhaar-pan-linking/UIDAI) website (<https://uidai.gov.in/my-aadhaar/update-aadhaar.html>).

* In case of Query/Assistance, please contact on toll-free number 18003001947 or **1947**

**Q 14. What should I do if my PAN becomes inoperative?**

**Ans.**Kindly, refer to Board’s Circular No. 7/2022 dated March 30, 2022.

**Q 15.** **What should be done if Minor’s Aadhaar is linked with Major’s PAN?**

**Ans.**In case the Aadhaar of minor is linked with PAN of Major and user is not able to submit request with correct PAN and Aadhaar, user must first submit a delinking request to your JAO (Jurisdictional Assessing Officer) and get minor’s Aadhaar delinked from PAN. On successful delinking, user must be able to submit linking request with correct PAN and Aadhaar post fee payment of the applicable amount.

To know your AO’s contact details, Visit: <https://eportal.incometax.gov.in/iec/foservices/#/pre-login/knowYourAO> (Pre login) or Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details (Post login)

**Q 16.** **What should be done if Aadhaar is linked with incorrect PAN or PAN is linked with incorrect Aadhaar?**

**Ans.**Submit a request to your JAO (Jurisdictional Assessing Officer) for delinking Aadhaar from PAN. After delinking submit Link Aadhaar request post fee payment of applicable amount, if not already done.

To know your JAO’s contact details visit: <https://eportal.incometax.gov.in/iec/foservices/#/pre-login/knowYourAO> (Pre login) or Login to e-Filing portal>> Go to My Profile >> Click on Jurisdictional details(Post login)

**Q 17. Whether Linking of PAN and Aadhaar mandatory for Minor who is holding a PAN & Aadhaar?**

**Ans.**As per CBDT Circular F. No 370142/14/22-TPL dated March 30, 2022, every user having a valid PAN and Aadhaar is required to link its Aadhaar with PAN unless they are covered under exempt category (refer Q No.2)

**Q 18. Is Aadhaar-PAN linking mandatory for filing of Income tax Return?**

**Ans.**No, Aadhaar-PAN linking is not mandatory for filing of Income Tax Return.

**Q 19. What will be the consequences if I do not link Aadhaar with PAN till March 31, 2023?**

**Ans.**If you do not link your Aadhaar with PAN till March 31, 2023, your PAN will become inoperative.

If PAN becomes inoperative, you will not be able to furnish, intimate or quote your PAN and would be liable to all the consequences under the Act for such failure.

**This will have a number of implications such as:**

(i) You shall not be able to file return using the inoperative PAN

(ii) Pending returns will not be processed

(iii) Pending refunds cannot be issued to inoperative PANs

(iv) Pending proceedings as in the case of defective returns cannot be completed once the PAN is inoperative

(v) Tax will be required to be deducted at a higher rate as PAN becomes inoperative.

In addition to the above, you might face difficulty at various other fora like banks and other financial portals, as PAN is one of the important KYC criteria for all kinds of financial transactions. Kindly refer to CBDT circular No.7/2022 dated March 30, 2022

**Q** **20. How can taxpayer verify the status of a challan?**

**Ans.**1. Taxpayer will receive challan receipt on successful payment

2. Taxpayer can check challan status through challan status enquiry by providing BSR code, challan date and serial number on [https://tin.tin.nsdl.com/oltas/index.html](https://apc01.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftin.tin.nsdl.com%2Foltas%2Findex.html&data=05%7C01%7Cvivek.2106221%40infosys.com%7Cfc5cdc4694f24899e3d208daeef26bb6%7C63ce7d592f3e42cda8ccbe764cff5eb6%7C0%7C0%7C638085022201264101%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=SJVmW9NWXi%2FqDY32kzyHO1D2bDEZIZiVCzI0Gdif5Gg%3D&reserved=0)

***Please Note:****User can also check bank account statement to ensure if amount was deducted or not. Challan details will also get updated in form 26AS in 4-5 working days.*

**Q 21.**My Aadhaar is linked with PAN but it is not reflected in “My Profile” section and I am getting an error message to link Aadhaar while e-verifying the return using Aadhaar OTP? What should I do?

**Ans**. If your Aadhaar is already linked with PAN, but it is still not reflecting in “My Profile” section, kindly verify it using ‘Link Aadhaar Status’ available under Quick Links on e-Filing portal ([www.incometax.gov.in](http://www.incometax.gov.in/)).

If it is linked and you are still getting ‘Link Aadhaar’ hyperlink under My Profile, please follow below steps:

* Go to My Profile>> click on ‘Click here’ hyperlink in the Note
* If there is Aadhaar mismatch in ‘As per profile’ and ‘As per PAN’, Click on Refresh icon next to ‘As per profile’ heading.
* Once the details are refreshed, you will get a success message.
* Close the popup and check your My Profile section. Aadhaar number and status will be updated.

**Please Note: These FAQs are Valid till March 31, 2023**