

Embassy of India
Kinshasa

It was recently announced in Parliament that it is mandatory to mention Aadhaar Card number in every Income Tax Return.

Subsequently, several NRIs sent petitions to Ministry and Missions requesting that since they file returns in India due to income from Indian sources and do not have Aadhaar Card, NRIs should be exempted from the above requirement.

2. Ministry took up this issue with the Ministry of Finance, Department of Revenue, which has advised as below:

*"As per Section 139AA of the Income-tax Act, 1961, every person who is eligible to obtain Aadhaar number shall, on or after the 1st day of July, 2017, quote Aadhaar number— (i) in the application form for allotment of permanent account number; (ii) in the return of income. The above provisions apply to persons who are eligible to get Aadhaar. Under section 3 of the Aadhaar Act, 2016, only a resident is entitled to get Aadhaar. Therefore, the provisions of Section 139AA quoted above regarding linking of Aadhaar to PAN or the requirement of quoting the Aadhaar number in the return **shall not apply to a non-resident, who is not eligible to get Aadhaar.**"*

3. **Press Release on this issue dated issued on 5 April by Ministry of Finance is attached.**

4. As of now, the requirement of Aadhaar Card number is not mandatory for obtaining Driving License or a SIM Card. It is one of the several documents recognized for address proof of the applicant.

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

New Delhi, 5th April, 2017.

PRESS RELEASE

Mandatory Quoting of Aadhaar For PAN Applications & Filing Return of Income

Section 139AA of the Income-tax Act, 1961 as introduced by the Finance Act, 2017 provides for mandatory quoting of Aadhaar / Enrolment ID of Aadhaar application form, for filing of return of income and for making an application for allotment of Permanent Account Number with effect from 1st July, 2017.

It is clarified that such mandatory quoting of Aadhaar or Enrolment ID shall apply only to a person who is eligible to obtain Aadhaar number. As per the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, only a resident individual is entitled to obtain Aadhaar. Resident as per the said Act means an individual who has resided in India for a period or periods amounting in all to one hundred and eighty-two days or more in the twelve months immediately preceding the date of application for enrolment. Accordingly, the requirement to quote Aadhaar as per section 139AA of the Income-tax Act shall not apply to an individual who is not a resident as per the Aadhaar Act, 2016.

(Meenakshi J. Goswami)
Commissioner of Income Tax
(Media & Technical Policy)
Official Spokesperson, CBDT.