



DIRECTORATE GENERAL OF INCOME TAX (SYSTEMS)
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F.No. DGIT(S)/ADG(S)-1/Aadhaar Delinking/2018 /

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To

The Commissioner of Income-Tax (Admin. & TPS), O/o the Pr. Chief Commissioner
Ahmedabad/ Bengaluru/ Bhopal/ Bhubaneswar/ Chandigarh/ Chennai/ Delhi/Guwahati/ Hyderabad/
Jaipur/ Kanpur/ Kochi/ Kolkata/ Lucknow/ Mumbai/ Nagpur/ Patna/ Pune

Sub: Standard Operating Procedure(SOP) for Aadhaar Delinking

Sir/Madam,

Kindly refer to the above mentioned subject.

1. **Background**

Section 139AA of the Income-Tax Act 1961 was introduced by the Finance Act, 2017. The section makes it mandatory to quote Aadhaar / Enrolment ID of Aadhaar application form, for the filing of return of income as well as in the application form to enrol for PAN.

Section 139AA states :

(1) *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:*

Provided that where the person does not possess the Aadhaar Number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or, as the case may be, in the return of income furnished by him.

(2) *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 such authority in such form and manner as may be prescribed, on or before a date to be notified by the Central Government in the Official Gazette:*

Provided that in case of failure to intimate the Aadhaar number, the permanent account number allotted to the person shall be deemed to be invalid and the other provisions of this Act shall apply, as if the person had not applied for allotment of permanent account number.

However, Aadhaar quoting is not mandatory (refer Notification No. 37/2017 dated 11.05.2017 for an individual who does not possess the Aadhaar number or Enrolment ID and is residing in States of Assam, Jammu and Kashmir, Meghalaya, above 80 years of age, non-resident Indians and non citizens of India.

Initially, the deadline for linking of Aadhaar with PAN was 31.03.2019 which has now been extended till 30.09.2019 vide Notification No. 31/2019 dated 31.03.2019. The notification also states that "every person who

has been allotted permanent account number as on 01.07.2017 and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number.....by 30.09.2019.....”

During the process of linking Aadhaar with PAN, the PAN holders/applicants/taxpayers face certain issues. These issues are forwarded to Income Tax Department through various channels in form of grievances

2. Channels through which grievances are received

The grievances are received by the Department through various modes like email, letter, CPGRAMS, e-Nivaran etc. These grievances may land at various desks viz. Prime Minister office, Chairman's office, Pr. CCIT Office, CBDT, Ministries, RCCs, AOs, Service Providers or at any other desk which is forwarded to the concerned officer for resolution.

3. Categories of grievances in respect of Aadhaar delinking

The grievances in respect of Aadhaar delinking can be classified into various categories which need to be identified before initiating the process of Aadhaar delinking. These categories are as under :

- A. One PAN inadvertently allotted to more than one person and Aadhaar of one allottee linked with PAN of other
- B. One assessee is in possession of more than one PAN and Aadhaar is linked with deleted/de-activated PAN
- C. Aadhaar no. of one person is linked with PAN of another person due to any of the following reasons:
 - a. Digitization Error
 - b. Aadhaar of guardian linked with PAN of minor.
 - c. Although new PAN allotted to subsequent allottee(s) of PAN, but Aadhaar no. is linked with earlier PAN due to matching of details like name ,date of birth and gender
 - d. Aadhaar of someone else who has not been allotted PAN is linked with the PAN of the person whose core details match and Aadhaar linking done through efilling portal
 - e. Any other issue
- D. Aadhaar is linked with PAN having event marked as 'fake'.
- E. Aadhaar is not linked with PAN at CBN but taxpayer is unable to link Aadhaar on efilling portal
- F. Miscellaneous reasons

4. Aadhaar linking steps to be followed by RCCs

RCCs have to follow certain steps for resolving the grievance. The step by step process is as under:

i) **Document Collection** : For the purpose of Aadhaar delinking, the following documents may be collected by the RCCs before forwarding the grievance to Joint Director(S), O/o ADG(S)-1 :

- Copy of the grievance letter
- Email id(if available), postal Address and contact number(s) of the grievance applicant
- Copy of Aadhaar Card to be shared on mail, preferably coloured copy
- Copy of PAN Card(s)
- Any other relevant document, if required
- Aadhaar update history from the applicant/PAN holder. This can be downloaded from the UIDAI website : <https://uidai.gov.in>. This can only be generated by the PAN holder since it is OTP based(optional)

5. Solution on case to case basis

NOTE : All grievances from field formation for delinking of Aadhaar from a particular PAN need to be forwarded along with the complete analysis report and requisite documents through respective RCCs

A. One PAN inadvertently allotted to more than one person(s)

- RCC to collect processing details of PAN from PAN Service Provider(s).
- RCC to collect information of Audit Log from ITBA. This can be generated through role GlobalPANView
- Ascertain initial allottee and subsequent allottee(s) of PAN on the basis of date of allotments
- Prepare analysis report and identify whether delinking is required or not. If delinking is required, then the documents and the grievance application may be forwarded to the O/o Joint Director(S), ADG(S)-1 team(bdobriyal@incometax.gov.in)
- The delinking of Aadhaar will be done(**as per process mentioned in para 6**) on the basis of analysis report and communication will be sent to RCCs and to Efiling team for necessary action at their end.
- Once delinking is done, RCCs shall issue appropriate instructions to the respective PAN Service Providers for allotment of new PAN to subsequent allottee(s), if **required (refer Instruction No. 82 dated 27.06.2013)**
- RCCs may issue appropriate instructions to PAN Service Providers for restoration of data of initial allottee, if required

B. One assessee is in possession of more than one PAN and Aadhaar is linked with the deleted/de-activated PAN

- RCCs should check the current status of all the PANs in possession of the taxpayer through CBN query on ITD application
- In case, if all PANs in possession of the taxpayer
 - i) are active **or**
 - ii) are under de-duplication process **or**
 - iii) are under restoration process

then RCC should forward the grievance to respective jurisdictional Assessing officer for completion of the process so that there is only one retained PAN against deleted/deactivated PANs

- After the completion of the above process, prepare analysis report and identify whether delinking of Aadhaar is required or not.
- If delinking is required, then the documents and the grievance application may be forwarded to the O/o Joint Director(S), ADG(S)-1 Team. The delinking of Aadhaar will be done(**as per process mentioned in para 6**) on the basis of analysis report
- Service Providers are issued instructions by ADG(S)-1 team to process any pending application at their end, if required
- Communication is sent to RCCs and to Efiling team for necessary action at their end.

C. Aadhaar no. of one person is linked with PAN of another person :

Actions required to be taken by RCC officials are as under :

- Collect processing details of PAN from PAN Service Provider(s).
- Generate Audit Log from ITBA through role AdmnLCL
- Identify the reasons for wrong linking of aadhaar with PAN and whether delinking is required or not

- If delinking is required, prepare analysis report and forward the grievance application and document the O/o JD(S), ADG(S)-1 Team(bdobriyal@incometax.gov.in)
- The delinking of Aadhaar will be done **as per process mentioned in para 6**
- Service Providers are issued instructions by ADG(S)-1 team to process any pending application at their end, if required
- Communication will be sent by ADG(S)-1 team to RCCs and to Efiling team for necessary action at their end.
- After completion of the process, respective /RCC shall be informed accordingly

D. Aadhaar is linked with PAN (event marked as Fake as per Instruction No. 70 dated 01.5.2007)

- The current status of event marking and Assessing Officer details to be checked through CBN query on ITD application
- If the PAN is not to be treated as fake, then the RCCs should ask the jurisdictional assessing officer to write a mail for **deletion of the fake event**
- RCCs should forward this mail along with the documents and the grievance application to the O/o JD(S), ADG(S)-1 Team for **deletion of the fake event**.
- After deletion of the fake event, the Aadhaar delinking process will be initiated with the following considerations :

i) PAN has been inadvertently allotted to more than one person
The steps for delinking will as per para 5A

ii) Assessee has two PANs
The steps for delinking will as per para 5B

E. Aadhaar is not linked with PAN in ITBA but taxpayer is unable to link Aadhaar on efilng portal

- RCCs should check the current status of event marking taxpayer through CBN query on ITD application
- RCCs should verify the facts and forward the grievance to Efilng team through email to Sh. M. Jagadeesan, JD(S) at jagadeesan@incometax.gov.in for delinking of aadhaar from efilng database.
- Communication to be sent to the PAN holder by RCC to visit the efilng portal and link Aadhaar to the retained PAN
- Service Providers may be issued instructions by RCC to process any pending application of the applicant, if required

F Miscellaneous categories

Apart from above listed categories, there are various other categories as well viz. :

i) Same Aadhaar being quoted by two persons for PAN allotment,

- RCCs need to ask for aadhaar update history from the grievance applicant
- RCCs to prepare analysis report and forward the documents and the grievance application to the O/o JD(S), ADG(S)-1 team.
- Aadhaar authentication will be done by ADG(S)-1 team through UIDAI/NSDLUTI
- After analyzing, if delinking is required, then ADG(S)-1 team will de-link Aadhaar on the basis of analysis report (**as per process mentioned in para 6**) and communication will be sent to the grievance applicant through the Grievance mechanisms by which grievance is received
- Service Providers will be issued instructions by ADG(S)-1 team/RCC for processing of any pending application of the applicant , if required

ii) **One person is holding two aadhaars**

- RCCs to prepare analysis report and forward the documents and the grievance application to the O/o JD(S), ADG(S)-1 Team. The delinking of Aadhaar will be done by ADG(S)-1 team
- Aadhaar authentication will be done by the ADG(S)-1 team to identify whether both the aadhars are active. If both the Aadhaars are active then , then the taxpayer will be issued instructions to contact UIDAI for necessary action. No action of Aadhaar delinking will be initiated till UIDAI deletes one Aadhaar
- If only one Aadhaar is active, then ADG(S)-1 Team de-links Aadhaar from PAN (as per process mentioned in para 6) and sends communication to the grievance applicant through the Grievance mechanisms by which grievance is received
- Service Providers are issued instructions by ADG(S)-1 team /RCC for processing of any pending application of the applicant , if required

iii) **Technical issues**

If any technical issue is being faced by the Assessing Officer while performing any activity, then the Assessing Officer may lodge a ticket on ITBA Helpdesk for resolution. If the ticket is not resolved within 3 days, the ticket details may be forwarded to JD(S), O/o ADG(S)-1 at email id bdobriyal@incometax.gov.in

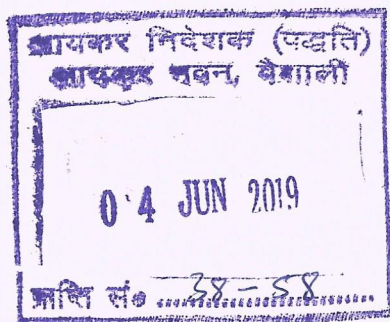
6. **Aadhaar delinking process by O/o ADG(S)-1 team**

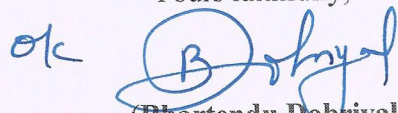
After receiving the requisite report and documents, the concerned officers of the ADG(S)-1 team will initiate the process of Aadhaar delinking through ITBA. Approval for delinking will be granted with the due consideration that the officers who have forwarded the grievances have duly verified the documents and have taken corrective measures upto their utmost satisfaction. After getting Aadhaar delinked from PAN, same will be communicated to efilling team for refreshing their database. After receiving a report from Efilling team, the communication will be sent to the

- Taxpayer
- Service providers
 - for allotment of PAN to second allottee, if required,
 - for processing pending application, if any
 - for restoration of data of original allottee, if required
 - for any other action, if required
- RCCs/ Source from where the grievance has been received

7. **Summary**

In view of above, I am directed to request you to kindly circulate these guidelines among all RCCs and all field officers in the Pr. CCIT (CCA) region.



Yours faithfully,

 (Bhartendu Dobriyal)
 Joint Director (Systems)-1