

सावित्रीबाई फुले पुणे विद्यापीठ

(पूर्वीचे पुणे विद्यापीठ)



वित्त व लेखा विभाग

परिपत्रक क्र. २८९/२०२३

विषय : पुरवठादार/विक्रेता, शिक्षक व शिक्षकेतर सेवक यांचे पॅन क्रमांक व आधार क्रमांक लिंक करण्याबाबत...

संदर्भ : १. प्रेस प्रकाशन, दि. २८/०३/२०२३, केंद्रीय प्रत्यक्ष कर मंडळ, महसुल विभाग, अर्थमंत्रालय, भारत सरकार.

२. परिपत्रक क्र. ०७/२०२२, दि. ३०/०३/२०२२ केंद्रीय प्रत्यक्ष कर मंडळ, महसुल विभाग, अर्थमंत्रालय, भारत सरकार.

भारत सरकारच्या वित्तीय धोरण व उपरोक्त संदर्भित क्र. ०२ अन्वये, सर्व करदात्यांना पॅन क्रमांक व आधार क्रमांक लिंक करण्याबाबत वेळोवेळी कळविण्यात आलेले होते. तसेच, ज्या करदात्यांनी दि. १ जुलै, २०२३ पर्यंत आधार क्रमांक लिंक केलेला नाही अशा करदात्यांचा पॅन क्रमांक निष्क्रिय (Inoperative) होईल व पॅन क्रमांक निष्क्रिय राहण्याच्या कालावधीतील परिणाम उपरोक्त संदर्भित प्रेस प्रकाशनद्वारे अधिसूचना जाहीर केलेली आहे.

विद्यापीठाच्या वित्त व लेखा विभागामार्फत परीक्षा, विद्यार्थी विकास मंडळ/राष्ट्रीय सेवा योजना व इतर शैक्षणिक व प्रशासकीय विभागांची विविध देयके, मानधन/मेहनताना, संबंधितांच्या बँक खात्यात आयकर विभागाच्या नियमाप्रमाणे कर कपात करून बँक खात्यात जमा केली जातात. परंतु, काही पुरवठादार/विक्रेता, शिक्षक व शिक्षकेतर सेवक यांनी पॅन क्रमांकाला व आधार क्रमांक लिंक न केल्यामुळे अशा करदात्यांचे पॅन क्रमांक निष्क्रिय (Inoperative) करण्यात आलेले असून, याबाबत आयकर विभाग, भारत सरकार यांचेकडून विद्यापीठास कळविण्यात आलेले आहे.

सबब, सर्व पुरवठादार/विक्रेता, शिक्षक व शिक्षकेतर सेवकांना कळविण्यात येते की, आपला पॅन क्रमांक हा आधार क्रमांकाला लिंक असल्याची खातरजमा करावी व त्यानंतरच देयके, मानधन, मेहनताना, शिष्यवृत्ती इत्यादी वित्त लेखा विभागात सादर करावे. तसेच, पॅन क्रमांक निष्क्रिय (Inoperative) असल्यास पुरवठादार/विक्रेता, शिक्षक व शिक्षकेतर सेवकांची करकपात करण्याबाबत आयकर विभागाकडून त्रुटी आढळल्यास यांची संपूर्ण जबाबदारी संबंधित पुरवठादार/विक्रेता, शिक्षक व शिक्षकेतर सेवक यांचीच राहिल व त्यांची कर कपात सर्वोच्च (सद्यस्थितीत २०%) दराने केली जाईल, याची कृपया नोंद घ्यावी.

गणेशखिंड, पुणे-४११ ००७.

जा. क्र. : वित्त/२०२३-२४/७८९

दिनांक : २४/११/२०२३

सोबत : उपरोक्त संदर्भित प्रेस प्रकाशन व परिपत्रक

सीएमए चारुशीला गायके
वित्त व लेखा अधिकारी

प्रत माहिती व पुढील कार्यवाहीसाठी :

१. मा. संचालक, परीक्षा व मूल्यापन मंडळ - सर्व संचालक केंद्रीय मूल्यापन प्रकल्प व प्राशिकांना सूचित करण्याकरिता आपल्या अधिनस्त असलेल्या कक्षास निर्देश द्यावेत, ही विनंती.

२. मा. प्राचार्य/मा. संचालक, विद्यापीठाशी संलग्नित सर्व महाविद्यालये/परिसंस्था - आपले महाविद्यालय/परिसंस्था येथील सर्व शिक्षक व शिक्षकेतर सेवकांस सदर परिपत्रक निदर्शनास आणून द्यावे, ही विनंती.
३. मा. विभागप्रमुख, सर्व शैक्षणिक विभाग, सा.फु.पु.वि., पुणे.
४. मा. संचालक, विद्यार्थी विकास मंडळ, सा.फु.पु.वि., पुणे.
५. मा. संचालक, राष्ट्रीय सेवा योजना, सा.फु.पु.वि., पुणे.
६. मा. संचालक, क्रीडा व शारीरिक शिक्षणशास्त्र, सा.फु.पु.वि., पुणे.
७. मा. संचालक, मुक्त अध्ययन केंद्र, सा.फु.पु.वि., पुणे.- सर्व केंद्रप्रमुख व समन्वयक यांच्या सदर परिपत्रकातील आशय निदर्शनास आणून द्यावा ही विनंती
८. मा. शाखाप्रमुख, सर्व प्रशासकीय विभाग, सा.फु.पु.वि., पुणे.
९. सर्व केंद्रित, विस्तारित वित्त शाखाप्रमुख, वित्त व लेखा विभाग

सदर परिपत्रकातील आशय आपल्या विभागातील सर्व शिक्षक, शिक्षकेतर सेवक, विद्यार्थी व पुरवठादार/विक्रेता यांच्या निदर्शनास आणून द्यावे, ही विनंती.

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

New Delhi, 28th March, 2023

PRESS RELEASE

Last date for linking of PAN-Aadhaar extended

In order to provide some more time to the taxpayers, the date for linking PAN and Aadhaar has been extended to 30th June, 2023, whereby persons can intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions. Notification to this effect is being issued separately.

Under the provisions of the Income-tax Act, 1961 (the 'Act') every person who has been allotted a PAN as on 1st July, 2017 and is eligible to obtain Aadhaar Number, is required to intimate his Aadhaar to the prescribed authority on or before 31st March, 2023, on payment of a prescribed fee. Failure to do so shall attract certain repercussions under the Act w.e.f. 1st April, 2023. The date for intimating Aadhaar to the prescribed authority for the purpose of linking PAN and Aadhaar has now been extended to 30th June, 2023.

From 1st July, 2023, the PAN of taxpayers who have failed to intimate their Aadhaar, as required, shall become inoperative and the consequences during the period that PAN remains inoperative will be as follows:

- (i) no refund shall be made against such PANs;
- (ii) interest shall not be payable on such refund for the period during which PAN remains inoperative; and
- (iii) TDS and TCS shall be deducted /collected at higher rate, as provided in the Act.

The PAN can be made operative again in 30 days, upon intimation of Aadhaar to the prescribed authority after payment of fee of Rs.1,000.

Those persons who have been exempted from PAN-Aadhaar linking will not be liable to the consequences mentioned above. This category includes those residing in specified States, a non-resident as per the Act, an individual who is not a citizen of India or individuals of the age of eighty years or more at any time during the previous year.

It is stated that more than 51 crore PANs have already been linked with Aadhaar till date. PAN can be linked with Aadhaar by accessing the following link <https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar> .

(Surabhi Ahluwalia)
Pr. Commissioner of Income Tax
(Media & Technical Policy) &
Official Spokesperson, CBDT

**F.No. 370142/14/2022-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated the 30th of March, 2022

Sub.: Clarification with respect to relaxation of provisions of rule 114AAA of Income-tax Rules, 1962 prescribing the manner of making Permanent Account Number (PAN) inoperative – reg.

Instances had come to the notice of the Income-tax Department that multiple permanent account numbers (PANs) have been allotted to one person or one PAN has been allotted to more than one person. In order to have a robust way of de-duplication of PAN data base, Finance Act, 2017 with effect from 1st April, 2017, inserted section 139AA in the Income-tax Act, 1961 (the Act) making it mandatory for a taxpayer who is eligible to obtain Aadhaar, to quote his Aadhaar in the application form for PAN and return of income.

2. Sub-section (2) of section 139AA of the Act makes it mandatory for every person who has been allotted a PAN as on 1st July, 2017 to intimate his Aadhaar Number so that the Aadhaar and PAN can be linked. This is required to be done on or before a notified date, failing which the PAN shall become inoperative.

3. Accordingly, in case of failure to intimate the Aadhaar Number by the last extended notified date i.e. 31.03.2022, the PAN allotted to the person shall be made inoperative in accordance with the provisions of the Act. Further, the Finance Act, 2021 inserted a new section 234H in the Act to complete the process of PAN-Aadhaar linking for identifying bogus PANs. This section provides that where a person who is required to intimate his Aadhaar under sub-section (2) of section 139AA fails to do so on or before a notified date, he shall be liable to pay a fee not exceeding a sum of one thousand rupees, as may be prescribed, at the time of making intimation under sub-section (2) of section 139AA after the said date.

4. Further, rule 114AAA of the Income-tax Rules provides that if PAN of a person has become inoperative, he will not be able to furnish, intimate or quote his PAN and shall be liable to all the consequences under the Act for such failure. This will have a number of implications such as:-

- (i) The person 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

4.1 In addition to the above, the tax payer might face difficulty at various other fora like banks and other financial portals, as PAN is one of the important KYC criterion for all kinds of financial transactions.

5. Hence, in order to have smooth application of section 234H and existing rule 114AAA, it is clarified that the impact of sub-rule (2) of rule 114AAA i.e. where a person, whose permanent account number has become inoperative under sub-rule (1), is required to furnish, intimate or quote his permanent account number under the Act, it shall be deemed that he has not furnished, intimated or quoted the permanent account number, as the case may be, in accordance with the provisions of the Act, and he shall be liable for all the consequences under the Act for not furnishing, intimating or quoting the permanent account number, shall come into effect from 1st April, 2023 and the period beginning from 1st April, 2022 and ending with 31st March, 2023, shall be the period during which the said sub-rule shall not have its negative consequences of the nature referred to in the said sub-rule or specified in paras 4 and 4.1 above. However, the tax payer shall be liable to pay a fee in accordance with sub-rule (5A) of rule 114.

6. Hindi version to follow.

Shefali
30.03.2022

Shefali Singh
Under Secretary (TPL-IV), CBDT