



# Central Depository Services (India) Limited

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## COMMUNIQUÉ TO DEPOSITORY PARTICIPANTS

CDSL/OPS/DP/SYSTEM/2023/199

March 29, 2023

### AADHAAR SEEDING (LINKAGE OF AADHAAR WITH PAN)

DPs are advised to refer our Communique no. CDSL/OPS/DP/POLICY/2022/163 dated March 14, 2023 wherein it was informed that in case PAN is not seeded with AADHAAR before the date specified by the Government; it will be considered as an invalid PAN.

In this context, Government of India vide press release dated March 28, 2023 (**refer annexure**), has extended the timeline of linking of PAN and Aadhaar upto June 30, 2023. The extract of the same is as given below:

“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”.

In view of the above, DPs are informed that the action stated in our communique No. CDSL/OPS/DP/POLICY/2022/163 dated March 14, 2023, shall not be applicable w.e.f. April 01, 2023, on account of non-seeding of PAN-Aadhaar.

DPs are requested to take note of the same and ensure compliance before June 30, 2023, or any such date informed by the Government of India. Further, DPs should bring the said requirement to the notice of their clients and inform them that their rights to operate demat account will be affected adversely in case their PAN is not linked with Aadhaar.

Queries regarding this communiqué may be addressed to: **CDSL – Helpdesk** Emails may be sent to: [helpdesk@cdslindia.com](mailto:helpdesk@cdslindia.com) and telephone number 08069144800.

sd/-

**Nilesh Shah**  
Asst. Vice President – Operations

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

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New Delhi, 28<sup>th</sup> 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/foervices/#/pre-login/bl-link-aadhaar> .

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