

PAN-Aadhaar Linkage – FAQs

Q1. What is an inoperative PAN?

If a PAN is not linked with Aadhaar on or before March 31, 2021, then status of such PAN is considered inoperative as per Income tax Act, 1961.

Q2. Where can I check the status know if my PAN has been linked with Aadhaar?

Click on the link mentioned below or paste the URL in your browser. Enter your correct PAN and Aadhaar number and submit it. It will display a status message and help you know if the PAN is linked to Aadhaar Number or not.

<https://www1.incometaxindiaefiling.gov.in/e-FilingGS/Services/AadhaarPreloginStatus.html>

Q3. How to link PAN with Aadhaar?

For linking PAN with Aadhaar, either click on the link mentioned below or paste the URL of the income-tax site in your browser, key-in the required details and submit it. It will display a success or a failure comment. <https://www1.incometaxindiaefiling.gov.in/e-FilingGS/Services/LinkAadhaarHome.html>

Q4. If an individual is not having an Aadhaar number, will his PAN be considered as inoperative?

As per section 139AA, person who is eligible to obtain Aadhaar and is allotted PAN is required to link this Aadhaar with PAN before March 31, 2021. Therefore, if the customer is eligible to obtain Aadhaar number (even if he has not obtained an Aadhaar) and having PAN, his PAN will be considered inoperative after April 1, 2021.

Q5. What are the consequences for PAN becoming inoperative?

Inoperative PAN will be considered as PAN not submitted by customer & accordingly higher TDS/TCS rate may be triggered. Further transaction prescribed under rules 114B where PAN is mandatorily required to be quoted, may not be allowed for customer to enter into such transactions i.e. account opening, credit card issuance etc.

Q6. If a person, whose PAN has become inoperative and subsequently links his Aadhaar with PAN after the due date (April 1, 2021), will his PAN become operative again?

Yes, as per Rule 114AAA such PAN will become operative from the date of linking with Aadhaar.

Q7. For transactions where PAN is required to be furnished, quoted or intimated before March 31, 2021, will those transactions also be affected, if the PAN becomes inoperative after March 31, 2021?

Transactions executed before March 31, 2021 will not be affected in the case of inoperative PAN, for example, if the Bank account is opened before March 31, 2021 & PAN becomes inoperative afterwards, then such Bank account will still be operative.