

Can Aadhaar be made compulsory for filing I-T return? SC reserves verdict

The Supreme Court on Thursday reserved its verdict on constitutional validity of a law making it mandatory for citizens to **link their PAN card with Aadhaar**, after holding an extensive hearing over four days.

A bench of Justices A K Sikri and Ashok Bhushan would take a call on validity of Section 139AA of Income Tax Act which provides for compulsory quoting of Aadhaar for filing of income tax returns and for making application for allotment of PAN number from July 1 this year.

Although the court's verdict would be confined to validity of Income Tax Act, the judgment would have wider implications as government authorities are expanding the ambit of Aadhaar by linking it with various other schemes.

Justifying the law, Centre termed **Aadhaar as the most effective and fool-proof tool** to check the cases of tax evasion and to keep a tabs on circulation of black money in the country, some members of civil society challenged the provision saying that it was a "draconian" law which would take away people's right of privacy and make them virtually subservient to the mighty government which would keep an eye over them for rest of their life through digital surveillance.

The government took a stand that Aadhaar was mandatory under Aadhaar Act and there was nothing wrong in compulsory linking it with other scheme and said that the law passed by Parliament could not questioned by court. The Centre had earlier assured the apex court that Aadhaar would not be mandatory till its constitutional validity was decided by the court but the Parliament passed the law for its compulsory linking with PAN card.

The Centre contended that Parliament cannot be restrained from framing law and the court could not strike it down merely on the ground that it was in violation of its interim order. Countering Centre's arguments, senior advocate Arvind Datar told the bench that SC order was binding on the Parliament and the law should be quashed.

"They cannot belittle the Supreme Court order. The sacrosanctity of an judicial order has to be preserved. Otherwise it would have a dangerous consequences," he said.

Datar said that making Aadhaar mandatory was the first step taken by Centre to encroach upon the civil rights of citizens and it would have wider implication. He said that SC allowed Centre to use Aadhaar for six social welfare schemes and the government must be restrained from expanding its ambit by linking with other schemes and policies.

The first UID number was issued on 29 September 2010 to a resident of Nandurbar, Maharashtra and Unique Identification Authority of India (UIDAI) has so far enrolled 113 crore of population.

The apex court had earlier on October 15, 2015 permitted the voluntary use of Aadhaar cards for welfare schemes like MGNREGA, all pension schemes, the provident fund and the 'Pradhan

Mantri Jan Dhan Yojna' in addition to LPG and PDS schemes. The court, however, made it clear that Aadhaar should not be made mandatory for availing benefits of the scheme.

The larger issue on constitutional validity of Aadhaar is pending in the apex court since 2013 and the issue would be decided by a constitution bench.

(Times of India)