

Despite Supreme Court order, Aadhaar still mandatory for filing I-T returns

Income tax rules still maintain that income tax returns cannot be e-filed without quoting an Aadhaar number despite the March 13 Supreme Court order directing the government should not make it mandatory to quote the 12-digit number till the final verdict.

The income tax website still bars taxpayers from filing returns without an Aadhaar number in spite of a Supreme Court order indefinitely extending the deadline for mandatory linking of the unique identity number. With only 10 days left for filing income tax returns for financial years 2015-16 and 2016-17, individual taxpayers who haven't filed their returns for the two years and have not enrolled for Aadhaar are unsure if they can file their returns at all.

Income tax rules still maintain that returns cannot be e-filed without quoting an Aadhaar number despite the March 13 SC order directing the government should not make it mandatory to quote Aadhaar till the court announces its final verdict. The "income tax utility on its e-filing website does not allow you to file a return without quoting the Aadhaar or enrolment number", said Amit Maheshwari, a partner at Ashok Maheshwary & Associates LLP.

The Finance Act, 2017, made it mandatory to quote Aadhaar while e-filing with effect from July 1, 2017. For this, the taxpayer needs to link Aadhaar with Permanent Account Number (PAN). Sushil Chandra, chairman, Central Board of Direct Taxes (CBDT), did not respond to phone calls or messages. But a CBDT spokesperson said, "We are seized of this issue and are looking into it."

"While the (court) ruling does not specifically mention exclusion of the requirement to link Aadhaar for tax purposes, in absence of any further notification from the CBDT, it may be assumed linking Aadhaar for tax purposes may still be needed; however, clarification from the CBDT on this would be helpful," said Divya Baweja, partner, Deloitte India. Mandatorily asking for Aadhaar is not in line with the SC order.

"Ideally, they (the I-T department) should have rectified the system, allowing tax assesseees to file returns without quoting Aadhaar or enrolment number, as directed by SC," said Abhishek A Rastogi, partner at law firm Khaitan & Co.

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