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Return of Income

Extra provisions for detailed and comprehensive study

239.3 Inter-changeability of PAN and Aadhaar Number¹

Following option is available to a person who is required to furnish or intimate or quote his PAN under the Act:

Situation	Option available
He has not been allotted a PAN but possesses the Aadhaar number	He may furnish or intimate or quote his Aadhaar number in lieu of PAN. Such person shall be allotted a PAN in the prescribed manner.
He has been allotted a PAN and has intimated his Aadhaar number u/s 139AA [para 239.2]	He may furnish or intimate or quote his Aadhaar number in lieu of the PAN.

239.4 Penalty for failure to comply with the provisions of section 139A [S. 272B]

#	Default	Penalty u/s 272B
1	If a person fails to comply with the provisions of section 139A relating to PAN.	Rs. 10,000
2	If a person, who is required to quote or intimate his PAN (or Aadhaar number), quotes or intimates a number which is false, and which he either knows or believes to be false or does not believe to be true. - <i>Refer para 239.1-2</i>	Rs. 10,000 for each such default
3	If a person, who is required to quote his PAN (or Aadhaar number) or authenticate such number, fails to do so. - <i>Refer para 239.1-1 "Quoting of PAN/Aadhaar"</i>	
4	If a person, who is required to ensure that PAN (or Aadhaar number) has been duly quoted or authenticated (under #2 and #3 above), fails to do so.	

Order of penalty cannot be passed unless the person, on whom the penalty is proposed to be imposed, is given an opportunity of being heard in the matter.



¹ Objective is to ensure ease of compliance.