

F.No. 225/67/2021/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the...^{21st}.....June, 2021

Order under section 138(1)(a)(i) of the Income-tax Act, 1961


The Central Board of Direct Taxes ('CBDT'), in exercise of powers conferred under section 138(1)(a)(i) of Income-tax Act, 1961 ('Act'), hereby directs that **Director General of Income-tax (Systems), New Delhi** shall be the specified income-tax authority for furnishing information to the 'Tax Deductor/Tax Collector', having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "**Compliance Check for Section 206AB & 206CCA**".

2. The information to be furnished shall be:

- a) **Name:** Name as per PAN Record (Masked)
- b) **PAN Allotment date:** XX-XX-XXXX
- c) **PAN Aadhaar Link Status:** Status of linking of PAN and Aadhaar for individual PAN Holders as below:
 - i. **Linked:** PAN and Aadhaar are linked.
 - ii. **Not Linked:** PAN & Aadhaar are not linked.
 - iii. **Exempt:** PAN is exempted from PAN-Aadhaar linking requirements as per CBDT's Notification No. 37/2017 dated 11th May 2017.
 - iv. **Not - Applicable:** PAN belongs to non-individual person.
- d) **Specified person u/s 206AB & 206CCA:** (Yes/No)

3. To facilitate the process of furnishing information through the functionality, the Director General of Income-tax (Systems) would notify the procedure and format regarding the functionality "**Compliance Check for Section 206AB & 206CCA**" after taking approval from the CBDT.

4. A copy of Notification shall be forwarded to this division for record purposes.


(Rajarajeswari R.)
DCIT(OSD), (ITA-II), CBDT

Copy forwarded to:-

1. PPS to FM/P TO MoS (F)/PS to RS/
2. PS to chairman, CBDT and all Members, CBDT
3. DGIT (Systems), New Delhi
4. All Pr. CCsIT/DGsIT for kind information
5. ADG (S)-4, New Delhi, for placing on the website: www.incometaxindia.gov.in
6. Guard File

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(Rajarajeswari R.)
DCIT(OSD), (ITA-II), CBDT