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# Notification No. 59/2019/F. No. 370142/13/2019-TPL / GSR 614(E)

Notice Date : 30 August 2019

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

**New Delhi, the 30th August, 2019**

**G.S.R. 614(E).**—In exercise of the powers conferred by section 139A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- 1. Short title and commencement.**— (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2019.
- (2) They shall come into force from the 1st day of September, 2019.
2. In the Income-tax Rules, 1962, in rule 114, \_\_

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(i) after sub-rule (1), the following sub-rules shall be inserted, namely: \_\_ “(1A) Any person, who has not been allotted a permanent account number but possesses the Aadhaar number and has furnished or intimated or quoted his Aadhaar number in lieu of the permanent account number in accordance with sub-section (5E) of section 139A, shall be deemed to have applied for allotment of permanent account number and he shall not be required to apply or submit any documents under this rule.

(1B) Any person, who has not been allotted a permanent account number but possesses the Aadhaar number may apply for allotment of the permanent account number under sub-section (1) or subsection (1A) or sub-section (3) of section 139A to the authorities mentioned in sub-rule (2) by intimating his Aadhaar number and he shall not be required to apply or submit any documents under this rule.

(1C) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall on receipt of information under sub-rule (1A) or sub-rule (1B), as the case may be, authenticate the Aadhaar number for that purpose.”;

(ii) after sub-rule (6), the following sub-rule shall be inserted, namely: \_\_ “(7) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall lay down the formats and standards along with procedure for, \_\_

(a) furnishing or intimation or quoting of Aadhaar number under sub-rule (1A); or

(b) intimation of Aadhaar number under sub-rule (1B); or

(c) authentication of Aadhaar number under sub-rule (1C); or

(d) obtaining demographic information of an individual from the Unique Identification Authority of India,

for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing or intimation or quoting or authentication of Aadhaar number or obtaining of demographic information of an individual from the Unique Identification Authority of India, for allotment of permanent account number and issue thereof.”.

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ANKUR GOYAL, Under Secy.

**Note :** (1) The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E), dated the 26th March, 1962 and were last amended by the Income-tax (Fourth Amendment) Rules, 2019 vide notification No. G.S.R. 375(E), dated the 22nd May, 2019.



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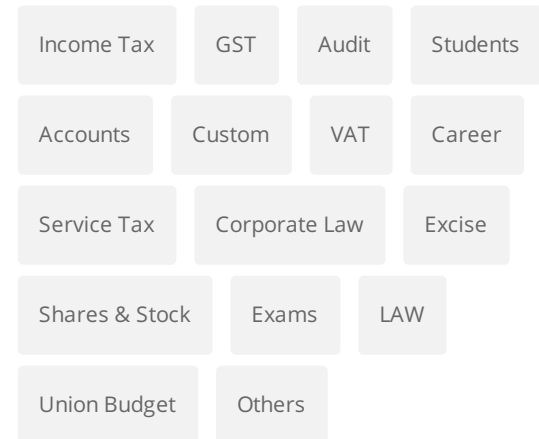
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