



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उपरो सरकार का उपक्रम)

U.P. Power Corporation Limited

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

GSTN: 09AAACU5088M4ZM

कारपोरेट टैक्स (जी.एस.टी. सेल) Corporate Tax (GST Cell)

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दिशा-निर्देश सं०: /का० टैक्स एवं जी०एस०टी० सेल/2024/

दिनांक: 01/03/2024

ई-मेल
द्वारा

समस्त आहरण वितरण अधिकारी,
उपरो पावर कारपोरेशन लि०,

अति महत्वपूर्ण

विषय:- Consequences of PAN becoming inoperative as per the newly substituted rule 114AAA के सम्बन्ध में।

कृपया उपरोक्त विषय के सम्बन्ध में केन्द्र सरकार (CBDT) द्वारा निर्गत दिशा-निर्देश सं० 03 of 2023 Dated 28th March, 2023 का सन्दर्भ ग्रहण करें, जिसके माध्यम से Consequences of PAN becoming inoperative as per the newly substituted rule 114AAA विषयक दिशा-निर्देश जारी किये गये हैं। जिसके अनुसार Individual TDS deductees/TCS collectees के आधार पैन से लिंक नहीं है, उनके पैन दिनांक 01.07.2023 से Inoperative कर दिये गये हैं एवं आयकर अधिनियम, 1961 की धारा 206AA/206CC के अन्तर्गत "Inoperative PAN" पर सामान्य से अधिक दर से टी०डी०एस० काटने/टी०सी०एस० संग्रहित करने का प्रावधान है।

उपरोक्त के सम्बन्ध में सूचनीय है कि उपरोक्त धाराओं का अनुपालन निम्नवत् प्रक्रिया के समय ही किया जा सकता है:-

1. SAP पर इकाईयों द्वारा बिल को अपलोड करते समय,
2. Invoices पर टी०सी०एस० भारित करते समय,
3. कर्मचारियों/सेवानिवृत्तों को भुगतान करने से पूर्व।

उक्त के आलोक में चूंकि प्रकरण Statutory Compliance से सम्बन्धित है, अतः आपको निर्देशित किया जाता है कि उपरोक्त प्रक्रिया के समय आयकर अधिनियम, 1961 की धारा 206AA/206CC ("Inoperative PAN") पर अधिक दर से टी०डी०एस० काटने/टी०सी०एस० संग्रहित करने के प्राविधानों का अनुपालन सुनिश्चित करें।

संलग्नक-

- (i) Circular No. 03 of 2023 dated 28 March, 2023,
- (ii) Copy of Section 114AAA of Income Tax Act, 1961,
- (iii) Copy of Section 206AA of Income Tax Act, 1961,
- (iv) Copy of Section 206CC of Income Tax Act, 1961,

(पंकज कुमार)
प्रबन्ध निदेशक

ई-मेल
द्वारा

दिशा-निर्देश: 76 /का० टैक्स एवं जी०एस०टी० सेल/2024/ तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. प्रबन्ध निदेशक के निजी सचिव, मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०/केस्को लखनऊ/ वाराणसी/मेरठ/आगरा/कानपुर।
2. समस्त निदेशक के निजी सचिव, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।

3. निदेशक (वित्त), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०/केस्को लखनऊ/वाराणसी/मेरठ/आगरा/कानपुर को **इस आशय के साथ प्रेषित कि वे अपनी कम्पनी के स्तर पर अलग से दिशा-निर्देश निर्गत करें एवं Billing Software में Inoperative PAN पर धारा 206CC के अनुसार अधिक दर से टी०सी०एस० भारित करना सुनिश्चित करें।**
4. सचिव ट्रस्ट, उ० प्र० पावर इम्पलाइज ट्रस्ट, शक्ति भवन, लखनऊ।
5. उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर लखनऊ को **इस आशय के साथ कि अपने अधीनस्थ इकाईयों को तदनुसार सूचित करना सुनिश्चित करें।**
6. उप महाप्रबन्धक (लेखा प्रशासन/कारपोरेट लेखा/निधि/सम्प्रेक्षा) उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
7. अधीक्षण अभियन्ता (आई०टी०), आर-एपीडीआरपी पार्ट-ए, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
8. उपसचिव (स० प्र० लेखा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
9. लेखाधिकारी केन्द्रीय भुगतान प्रकोष्ठ/वेतन एवं लेखा/सहायक लेखाधिकारी, पी०एम०यू० उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
10. अधिशासी अभियन्ता, वेबसाइट, उ० प्र० पावर कारपोरेशन लि०, रूम नं० 409, चतुर्थ तल शक्ति भवन को वेबसाइट पर अपलोड करने हेतु।

संलग्नक— यथोपरोक्त।



(नितिन निज्ञावन)

उपमहाप्रबन्धक (टैक्स)

१/८

Circular No. 03 of 2023

F. No. 370142/14/2022-TPL

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, Dated the 28th of March, 2023

Sub.: Consequences of PAN becoming inoperative as per the newly substituted rule 114AAA – reg.

Consequent to the notification substituting rule 114AAA of the Income-tax Rules, 1962 (the Rules) *vide* notification no. 15 of 2023 dated 28th March, 2023, it is hereby clarified that a person who has failed to intimate the Aadhaar number in accordance with section 139AA of the Income-tax Act, 1961 (the Act) read with rule 114AAA shall face the following consequences as a result of his PAN becoming inoperative:

- (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made to him;
- (ii) interest shall not be payable to him on such refund for the period, beginning with the date specified under sub-rule (4) of rule 114AAA and ending with the date on which it becomes operative;
- (iii) where tax is deductible under Chapter XVII-B in case of such person, such tax shall be deducted at higher rate, in accordance with the provisions of section 206AA;
- (iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with the provisions of section 206CC.

2. These consequences shall take effect from 1st July, 2023 and continue till the PAN becomes operative. A fee of one thousand rupees will continue to apply to make the PAN operative by intimating the Aadhaar number.

3. The consequences of PAN becoming inoperative shall not be applicable to those persons who have been provided exemption from intimating Aadhaar number under the provisions of sub-section (3) of section 139AA of the Act.

Circular No. 03 of 2023

4. This is in supersession of the Circular No. 07 of 2022 of CBDT dated 30th March, 2022.

5. Hindi version to follow.

P. Amrutha

P. Amrutha varshini

Under Secretary (TPL-IV), CBDT

Copy to:

1. PS to FM/ OSD to FM/ PS to MoS(F)/ PS to MoS(F)
2. OSD to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CCsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India
7. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. PCIT (M&TP), Official Spokesperson of CBDT
9. Web manager, ADG (S)-4, O/o Pr. DGIT (Systems) for uploading on official website.
10. JCIT (Database Cell) for uploading on www.irsofficersonline.gov.in



Income Tax Department

Government of India

Quoting of Aadhaar number.

139AA. (1) Every person who is eligible to obtain Aadhaar number shall, on or after the 1st day of July, 2017, quote Aadhaar number—

- (i) in the application form for allotment of permanent account number;
- (ii) in the return of income:

Provided that where the person does not possess the Aadhaar Number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or, as the case may be, in the return of income furnished by him.

(2) Every person who has been allotted permanent account number as on the 1st day of July, 2017, and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to such authority in such form and manner as may be prescribed, on or before a date to be notified⁷⁵ by the Central Government in the Official Gazette:

Provided that in case of failure to intimate the Aadhaar number, the permanent account number allotted to the person shall be made inoperative after the date so notified in such manner as may be prescribed⁷⁶.

(3) The provisions of this section shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government in this behalf, in the Official Gazette.

Explanation.—For the purposes of this section, the expressions—

- (i) "Aadhaar number", "Enrolment" and "resident" shall have the same meanings respectively assigned to them in clauses (a), (m) and (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016 (18 of 2016);
- (ii) "Enrolment ID" means a 28 digit Enrolment Identification Number issued to a resident at the time of enrolment.



Income Tax Department

Government of India

^{67a}[Manner of making permanent account number inoperative.

114AAA. Where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2022, the permanent account number of such person shall become inoperative, and he shall be liable for payment of fee in accordance with sub-rule (5A) of rule 114.

(2) Where the person referred to in sub-rule (1) has intimated his Aadhaar number under sub-section (2) of section 139AA after the 31st day of March, 2022, after payment of fee in accordance with sub-rule (5A) of rule 114, his permanent account number shall become operative within thirty days from the date of intimation of Aadhaar number.

*(3) A person, whose permanent account number has become inoperative, shall be liable for further consequences for the period commencing from the date as specified under sub-rule (4) till the date it becomes operative, namely:-

- (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made;
- (ii) interest shall not be payable on such refund for the period, beginning with the date specified under sub-rule (4) and ending with the date on which it becomes operative;
- (iii) where tax is deductible under Chapter XVIIIB in case of such person, such tax shall be deducted at higher rate, in accordance with provisions of section 206AA;
- (iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with provisions of section 206CC.

(4) The provisions of sub-rule (3) shall have effect from the date* specified by the Board.

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of permanent account number under sub-rule (1) and sub-rule (2)]



Income Tax Department

Government of India

Requirement to furnish Permanent Account Number.

206AA. (1) Notwithstanding anything contained in any other provisions of this Act, any person entitled to receive any sum or income or amount, on which tax is deductible under Chapter XVIIIB (hereafter referred to as deductee) shall furnish his Permanent Account Number to the person responsible for deducting such tax (hereafter referred to as deductor), failing which tax shall be deducted at the higher of the following rates, namely:—

- (i) at the rate specified in the relevant provision of this Act; or
- (ii) at the rate or rates in force; or
- (iii) at the rate of twenty per cent:

Provided that where the tax is required to be deducted under section 194-O, the provisions of clause (iii) shall apply as if for the words "twenty per cent", the words "five per cent" had been substituted:

⁷² **[Provided further** that where the tax is required to be deducted under section 194Q, the provisions of clause (iii) shall apply as if for the words "twenty per cent", the words "five per cent" had been substituted.]

(2) No declaration under sub-section (1) or sub-section (1A) or sub-section (1C) of section 197A shall be valid unless the person furnishes his Permanent Account Number in such declaration.

(3) In case any declaration becomes invalid under sub-section (2), the deductor shall deduct the tax at source in accordance with the provisions of sub-section (1).

(4) No certificate under section 197 shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

(5) The deductee shall furnish his Permanent Account Number to the deductor and both shall indicate the same in all the correspondence, bills, vouchers and other documents which are sent to each other.

(6) Where the Permanent Account Number provided to the deductor is invalid or does not belong to the deductee, it shall be deemed that the deductee has not furnished his Permanent Account Number to the deductor and the provisions of sub-section (1) shall apply accordingly.

(7) The provisions of this section shall not apply to a non-resident, not being a company, or to a foreign company, in respect of—

- (i) payment of interest on long-term bonds as referred to in section 194LC; and
- (ii) any other payment subject to such conditions as may be prescribed⁷³.



Income Tax Department

Government of India

Requirement to furnish Permanent Account number by collectee.

206CC. (1) Notwithstanding anything contained in any other provisions of this Act, any person paying any sum or amount, on which tax is collectible at source under Chapter XVII-BB (herein referred to as collectee) shall furnish his Permanent Account Number to the person responsible for collecting such tax (herein referred to as collector), failing which tax shall be collected at the higher of the following rates, namely:—

- (i) at twice the rate specified in the relevant provision of this Act; or
- (ii) at the rate of five per cent:

²¹[**Provided** that the rate of tax collection at source under this section shall not exceed twenty per cent.]

(2) No declaration under sub-section (1A) of section 206C shall be valid unless the person furnishes his Permanent Account Number in such declaration.

(3) In case any declaration becomes invalid under sub-section (2), the collector shall collect the tax at source in accordance with the provisions of sub-section (1).

(4) No certificate under sub-section (9) of section 206C shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

(5) The collectee shall furnish his Permanent Account Number to the collector and both shall indicate the same in all the correspondence, bills, vouchers and other documents which are sent to each other.

(6) Where the Permanent Account Number provided to the collector is invalid or does not belong to the collectee, it shall be deemed that the collectee has not furnished his Permanent Account Number to the collector and the provisions of sub-section (1) shall apply accordingly.

(7) The provisions of this section shall not apply to a non-resident who does not have permanent establishment in India.

Explanation.—For the purposes of this sub-section, the expression "permanent establishment" includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.