



Dear Direct Sellers,

Please be informed that the Income Tax Department is now strictly enforcing the linking of Pan and Aadhar number. Consequently, all those direct seller whose Pan and Aadhar are not linked would henceforth be treated as "Valid and Inoperative". So, a TDS of 20% would be deducted from these "Valid and Inoperative" Pan holders w.e.f September 2023 in accordance with the following Income Tax guidelines.

As per CBDT circular F. No 370142/14/2022 -TPL dated 28th March 2023, person who has failed to intimate the Aadhar number in accordance with section 139AA of the Income Tax Act 1961 (the Act) read with rule 114AAA shall face the consequences of the PAN becoming inoperative.

Press notification can be checked from the link provided below:

<https://incometaxindia.gov.in/communications/circular/circular-03-2023.pdf>

All concerned can link their PAN and Aadhar in the ink provided below:

<https://eportal.incometax.gov.in/iec/foervices/#/pre-login/link-aadhaar-status>