

उच्च न्यायालय मध्यप्रदेश : जबलपुर

सूचना-पत्र

क्रमांक-B/4208-----लेखा/2025

जबलपुर, 11 जुलाई, 2025

आदेशानुसार,

1. संलग्न सूची क्रमांक 1 में उल्लेखित रजिस्ट्री के 83 शासकीय सेवकों को सूचित किया जाता है कि आयकर विभाग के पोर्टल से यह जानकारी प्राप्त हुई है कि आपके द्वारा अपने पैन नम्बर को आधार नम्बर से लिंक नहीं कराया गया है। पैन आधार लिंक न किये जाने से न केवल आपके पैन नम्बर के विरुद्ध किया जा रहा आयकर कटौत आपका पैन में जमा नहीं होगा, वरन् नियोक्ता/डीडीओ के उपर कम आयकर काटने की जिम्मेदारी होने से अनावश्यक डिमांड भी जनरेट हो रही है। अतः आपको सूचित किया जाता है कि सूचना पत्र प्रकाश दिनांक से 10 दिवस के भीतर व्यक्तिगत स्तर पर अपने आधार एवं पैन नम्बर को लिंक कराकर इसकी सूचना लेखा शाखा में प्रस्तुत करें।
2. संलग्न सूची क्रमांक 2 में उल्लेखित 26 शासकीय सेवकों को सूचित किया जाता है कि आपके IFMIS Login में फीड पैन नम्बर या तो गलत है अथवा फीड ही नहीं है। अतएव आप अपने IFMIS Login से Hrmis Home⇒ ESS⇒ Miscellaneous Details में अपने सही पैन नम्बर की प्रविष्टि करते हुए एवं पैन कार्ड की फोटो अटैच करते हुए PAN updation की कार्यवाही करें।

रजिस्ट्रार जनरल महोदय के
आदेशानुसार



(हर्ष सिंह बहरावत)
रजिस्ट्रार(प्रशासन)

22-1

LIST OF IN-OPERATIVE PAN NUMBER

SN	PAN	NAME	STATUS
1	ATQPV8338P	MUKESH KUMAR CHAUDHARI	IN-OPERATIVE
2	AQFPA6467L	SAFDAR ALI	IN-OPERATIVE
3	FSNPK5248G	IMRAN KHAN	IN-OPERATIVE
4	DRTPS3276M	YOGNARAYAN SINGH	IN-OPERATIVE
5	AUFGP6379M	GULAB SINGH GOND	IN-OPERATIVE
6	BGHPB4142C	DASHRATH SINGH BHARTIYE	IN-OPERATIVE
7	CWBPK4404P	RAJBHAN KACHHI	IN-OPERATIVE
8	AXUPV2323G	RAM GOPAL VERMA	IN-OPERATIVE
9	BDOPB3628M	ANIL KUMAR BURMAN	IN-OPERATIVE
10	BDPPR1273P	ANANT KUMAR RAJAK	IN-OPERATIVE
11	BFBPK3015G	RAVINDRA KUMAR KHURSAM	IN-OPERATIVE
12	BDEPJ7284D	CHITRAREKHA JAMBHURE	IN-OPERATIVE
13	AKDPB5612J	JYOTSHNA BAJPAI	IN-OPERATIVE
14	CCQPK0902F	NEETU VIVEK SANTOSHI	IN-OPERATIVE
15	BKMPB0693R	RAM SHARAN BARI	IN-OPERATIVE
16	AQVPT6849F	AMIT KUMAR TIWARI	IN-OPERATIVE
17	CDFPK1668G	NARESH KUMAR DUMAR	IN-OPERATIVE
18	BGDPR5021E	LAXMAN PRASAD RAJAK	IN-OPERATIVE
19	AVGPT0653H	VIJAY KUMAR TIWARI	IN-OPERATIVE
20	HZIPS3322F	VINAY KUMAR SAHU	IN-OPERATIVE
21	AVWPC4266H	DEEPA CHOUDHARY	IN-OPERATIVE
22	ELOPS7825A	KANTI SONI	IN-OPERATIVE
23	BWJPP0346L	LOKHE LAL PATLE	IN-OPERATIVE
24	CDPPB3844K	DABBOO BASORE	IN-OPERATIVE
25	BKEPG4731M	KIRAN BAI .	IN-OPERATIVE
26	DEPPS3323C	VIJAY KUMAR SONDHIA	IN-OPERATIVE
27	BTEPP7867E	KAMLESH KUMAR PATEL	IN-OPERATIVE
28	EVGPS1346A	MADHURI SAROTE SAIYAM	IN-OPERATIVE
29	DREPS1237M	JITENDRA SINGH BHUMIYA	IN-OPERATIVE
30	BAPPD6739P	RAKESH KUMAR DAHIYA	IN-OPERATIVE
31	AMZPV2188D	GOPAL PRASAD VISHWAKARMA	IN-OPERATIVE
32	CBIPK0526N	ARVIND KUSHWAHA	IN-OPERATIVE
33	AVZPP0140L	BAL BAHADUR	IN-OPERATIVE
34	CGOPK2347G	RAJARAM KUSHWAHA	IN-OPERATIVE
35	EKRPS2243Q	RAVI KUMAR	IN-OPERATIVE
36	BOHPP1556G	VINOD KUMAR MALIK	IN-OPERATIVE
37	BQTPP2337M	SUMANTI KAROLEN PAUL	IN-OPERATIVE
38	AZJPK3984H	TEJA SINGH KUSHWAHA	IN-OPERATIVE
39	FMRPS1287K	REETA SHRIVASTAVA	IN-OPERATIVE
40	BGPPB9923D	CHHABILAL BURMAN	IN-OPERATIVE
41	BBFPD2739A	MEENU DAS	IN-OPERATIVE
42	BRAPM6585N	SHASHIKANT MISHRA	IN-OPERATIVE
43	EDPPK6982R	SUMESHWAR PRASAD KUSHWAHA	IN-OPERATIVE
44	AECDP8768A	MAMTA DAS	IN-OPERATIVE

LIST OF IN-OPERATIVE PAN NUMBER

SN	PAN	NAME	STATUS
45	BZUPK1612C	RAJDHAR KUSHWAHA	IN-OPERATIVE
46	BLIPB6457J	MUKESH KUMAR BIRHA	IN-OPERATIVE
47	CRQPK8169P	GIRJA PRASAD KUSHWAHA	IN-OPERATIVE
48	BYTPK4190D	RAM BHUVAN KACHHI	IN-OPERATIVE
49	EWYPS2337J	ARVIND KUMAR KAHAR	IN-OPERATIVE
50	BQPPS0629M	REETU SINGH GAUTAM	IN-OPERATIVE
51	CVUPS8830B	SUSHIL KUMAR SAMAN	IN-OPERATIVE
52	BAYPD4408C	RAM SHANKAR DHAGAT	IN-OPERATIVE
53	CQNPS2900Q	SANTOSH KUMAR SONDHIA	IN-OPERATIVE
54	CMGPS0264J	HARI SHANKAR SONI	IN-OPERATIVE
55	ECOPK6347E	MUSHTAK KHAN	IN-OPERATIVE
56	EDUPK6595R	LAXMI BAI .	IN-OPERATIVE
57	BYTPK4185J	RAJESH KHARA	IN-OPERATIVE
58	AKBPT2123N	AJAY KUMAR TIWARI	IN-OPERATIVE
59	DYCPS4617C	NARAYAN SINGH	IN-OPERATIVE
60	BKEPK1310C	ASHOK KUMAR BALIMIKI	IN-OPERATIVE
61	BQXPP9384C	KAILASH PRASAD PATEL	IN-OPERATIVE
62	DNFPK5649A	PREM KUMAR PANDEY	IN-OPERATIVE
63	AXGPB1649H	RAMAWTAR BAGWAM	IN-OPERATIVE
64	CQXPK3388N	BHOLA PRASAD KACHHI	IN-OPERATIVE
65	CYMPK9248J	NANDLAL KUSHWAHA	IN-OPERATIVE
66	CSGPS5772M	SATYA PRAKASH SHRIVAS	IN-OPERATIVE
67	EFFPK7310F	KAMLESH KHARA	IN-OPERATIVE
68	FBRPS8526N	MALA SWAMI PILLE	IN-OPERATIVE
69	BMHPR0852H	RAJ KUMAR RAJPUT	IN-OPERATIVE
70	AKGPV9642M	MAHESH JAGOJI UIKEY	IN-OPERATIVE
71	BREPP6587R	GHANSHYAM PANDEY	IN-OPERATIVE
72	DMHPS6773L	SHARDA PRASAD SHUKLA	IN-OPERATIVE
73	BKLPM6730R	RAM DAYAL MISHRA	IN-OPERATIVE
74	BHRPB2275D	SEM BAHADUR .	IN-OPERATIVE
75	BYSPB5585J	BHAGWATI BHALAWI SINGH	IN-OPERATIVE
76	BMDPK4319L	RATNA KAMAL KANJAR	IN-OPERATIVE
77	ALYPT0488J	SANDEEP THAKUR	IN-OPERATIVE
78	DOQPS0115M	MOHAMMED SHAHREYAR RANGRE	IN-OPERATIVE
79	AOEPV4090D	PUHAP SINGH UIKEY	IN-OPERATIVE
80	BDFPP0941J	HIMANSHU PRADHAN	IN-OPERATIVE
81	ARXPR1727K	RAMKRISHNA RAWAT	IN-OPERATIVE
82	DBNPS1125M	CHANDRABHAN SINGH	IN-OPERATIVE
83	AOWPN0387B	NARESH KUMAR NAMDEO	IN-OPERATIVE

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LIST OF EMPLOYEE WHOSE PAN NUMBER ARE NOT AVAILABLE IN IFMIS OR FOUND INVALID			
SN	AVAILABLE PAN	NAME	STATUS
1	BCMPD4801J	LAKHAN LAL NA	INVALID
2	CQUPK8350F	RAM LALLU KUSHWAHA	INVALID
3	BAPPJ3448N	RICHA MISHRA	INVALID
4	AYDPK2291P	ASHA KORI	INVALID
5	DMCPK7175F	SHESHMANI KACHHI	INVALID
6	BIOPR5204B	JEEVAN LAL RAJPUT	INVALID
7	BIZPP7672Q	SHRI PANDIT PRAJAPATI	INVALID
8	NIL	PRAKASH KUMAR JHAPATE	NOT FOUND
9	NIL	ARJUN SONI	NOT FOUND
10	NIL	HANUMAN SINGH SOLANKI	NOT FOUND
11	NIL	OM PRAKASH BALMIK	NOT FOUND
12	NIL	TEJI LAL RAIKWAR	NOT FOUND
13	NIL	HEMRAJ KEWAT	NOT FOUND
14	NIL	RAM LAKHAN KUSHWAHA	NOT FOUND
15	NIL	SANDEEP KUMAR	NOT FOUND
16	NIL	SHANKER LAL MARAVI	NOT FOUND
17	NIL	SHYAM KALI SONI	NOT FOUND
18	NIL	SHIV CHARAN KUSHWAHA	NOT FOUND
19	NIL	MANJEET KACHHI	NOT FOUND
20	NIL	J ANJANEYULU	NOT FOUND
21	NIL	ASHISH RAJAK	NOT FOUND
22	NIL	MANISH SINGH PUNDIR	NOT FOUND
23	NIL	SANJAY KUMAR TIWARI	NOT FOUND
24	NIL	BINDA BAIRAGI	NOT FOUND
25	NIL	VINAYAK MISHRA	NOT FOUND
26	NIL	CHAMAN SINGH GOND	NOT FOUND

F. No. 370142/14/2022-TPL

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, Dated the 28 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.

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

F.No. 275/4/2024-IT(B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 23rd April, 2024

Sub: Partial modification of Circular No. 3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income-tax Rules, 1962- reg.

Circular No. 3 of 2023 dated 28.03.2023 issued by the Board details the consequences of PAN becoming inoperative as under:

"Consequent to the notification substituting rule 114 AAA 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 139AAA 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."*

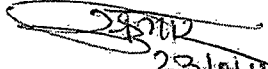
2. As per sub-rule (4) of rule 114AAA of the Income-tax Rules, 1962, the above consequences shall have effect from the date specified by the Board. The Board vide Circular No. 03 of 2023 dated 28th March, 2023 had specified that the consequences shall take effect from 1st July, 2023 and continue till the PAN becomes operative.



3. Several grievances have been received from the taxpayers that they are in receipt of notices intimating that they have committed default of short-deduction/collection of TDS/TCS while carrying out the transactions where the PANs of the deductees/collectees were inoperative. In such cases, as the deduction/collection has not been made at a higher rate, demands have been raised by the Department against the deductors/collectors while processing of TDS/TCS statements under section 200A or under section 206CB of the Act, as the case maybe.

4. With a view to redressing the grievances faced by such deductors/collectors, the Board, in partial modification and in continuation of the Circular No. 3 of 2023, hereby specifies that for the transactions entered into upto 31.03.2024 and in cases where the PAN becomes operative (as a result of linkage with Aadhaar) on or before 31.05.2024, there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA/206CC, as the case maybe, and the deduction/collection as mandated in other provisions of Chapter XVII-B or Chapter XVII-BB of the Act, shall be applicable.

5. Hindi version to follow.


28/04/2024
(Sunil Kumar)
Under Secretary to the Government of India
Tele: 23095478

Copy to:-

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PPS to Secretary (Revenue)
3. The Chairman, CBDT & all Members, CBDT
4. All Pr.CCsIT, CCsIT/Pr.DGIT/DGsIT
5. All Joint Secretaries/CsIT, CBDT
6. Pr. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi
7. CIT, (CPC-TDS)
8. ADG (PR,P&P) for necessary action
9. JCIT, Database Cell, with a request to upload the order on the website www.irs-officersonline.gov.in
10. Web Manager, O/o DGIT(Systems) with a request to upload the order on the website of www.incometaxindia.gov.in
11. The Institute of Chartered Accountants of India, IP Estate, New Delhi
12. All Chambers of Commerce
13. The Guard File


28/04/2024
(Sunil Kumar)
Under Secretary to the Government of India
Tele: 23095478