

F. No. 225/305/2016-ITA.II (Part)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

(Signature)
New Delhi, the...June, 2025

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

In supersession of the earlier order vide F.No.225/305/2016-ITA-II dated 19.12.2016, Central Board of Direct Taxes(CBDT), in exercise of powers conferred under clause (a) of sub-section (1) 138 of Income-tax Act, 1961 ('the Act'), hereby directs that **Director General of Income-tax (Systems), New Delhi** shall be the specified authority for furnishing information to **Joint Secretary (Marketing), Ministry of Petroleum & Natural Gas (MoP&NG), Government of India** as notified by Notification No 118/2016 dated 16.12.2016 for the purposes of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act.

2. The information to be furnished shall be as under:

- (a) MoP&NG shall furnish the Aadhaar Number(s) or PAN(s) along with the Assessment Year(s) to DGIT (Systems), New Delhi.
- (b) If the PAN is provided or the provided Aadhaar is linked with PAN, DGIT (Systems), New Delhi shall furnish the response to MoP&NG in the form of flag "Yes/No" in respect of the income tax return filing status and threshold income level more than 10 lakhs of the shared Aadhaar Number(s)/ PAN(s) and Assessment Year(s) as per the ITD database.
- (c) If the provided Aadhaar Number is not linked with any PAN in the ITD database, DGIT(Systems), New Delhi shall furnish the response to MoP&NG in the form of flag 'Information cannot be made available due to absence of PAN-Aadhaar linkage'.
- (d) The frequency of furnishing such response and Mode of exchange of information shall be decided by the DGIT (Systems), New Delhi in consultation with the MoP&NG.

3. To facilitate the process of furnishing information, Director General of Income-tax (Systems), New Delhi would modify the existing Memorandum of Understanding ('MOU') with the Notified Authority of **Ministry of Petroleum & Natural Gas (MoP&NG), Government of India**, which inter-alia would include the mode of transfer of data, maintenance of confidentiality, mechanism for safe preservation of data, weeding out after usage, etc. The timeline for furnishing information shall also be decided by the Director General of Income-tax (Systems), New Delhi in consultation with the notified authority and included in the said MoU.

4. A copy of the MoU shall be forwarded to this Division for record purposes.

(Signature)
(Castro Jayaprakash T.)
Under Secretary to the Government of India

Copy forwarded to:

- 1. PPS to FM/OSD TO MoS (Finance)/PPS to RS/PPS to chairman, CBDT and all Members, CBDT
- 2. Secretary, Ministry of Petroleum & Natural Gas (MoP&NG), Government of India
- 3. DGIT (Systems), New Delhi
- 4. All Pr. CCsIT/DsGIT for kind information
- 5. Web Manager, for placing on the website www.incometaxindia.gov.in
- 6. Guard File

(Signature)
(Castro Jayaprakash T.)
Under Secretary to the Government of India