

F.No. 225/169/2022-ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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New Delhi, the 16<sup>th</sup> February, 2023

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

Central Board of Direct taxes, in exercise of powers conferred under section 138(1)(a) 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 '**Secretary (Information Technology & Digital Service Department), Directorate of e-Governance, Government of Tamil Nadu**' as notified by Notification No. 6 /2023 dated 16.02.2023 for the purposes of sub-clause (ii) of clause (a) of sub-section (1) of Section 138 of the Act.

2. The mechanism of sharing of information shall be as under:

- i. The Nodal agency, i.e., Directorate of e-Governance, Government of Tamil Nadu will furnish the Aadhar number of its resident and the relevant assessment year(s) for which information is sought through SFTP Mode. The concurrence/approval, if any, of UIDAI for Aadhar sharing may be obtained by Government of Tamil Nadu.
- ii. Director General of Income-tax (Systems), New Delhi shall furnish (if available) the response to Government of Tamil Nadu in the form of flag "Yes/No/Not Available" based on the income-tax payee status of the shared Aadhaar and Assessment Year(s), along with the PAN against the Aadhar provided.
- iii. The frequency of furnishing such response shall be decided by Director General of Income-tax (Systems), New Delhi in consultation with the requesting Government.
- iv. Mode of exchange of information shall be SFTP/API or other secure digital means.

*T.M.*  
16/02/2023  
(Ravinder Maini)

Director to the Government of India

Copy forwarded to: -

1. PPS to FM/Dir (FMO)/OSD TO MoS (R)/PPS to RS/PPS to chairman, CBDT and all Members, CBDT
2. Chief Secretary, Government of Tamil Nadu
3. DGIT (Systems), New Delhi
4. All Pr. CCsIT/DGsIT for kind information
5. ITCC, Central Board of Direct Taxes (4 copies)
6. Web Manager, for placing on the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
7. Guard File

*T.M.*  
16/02/2023  
(Ravinder Maini)  
Director to the Government of India