

F.No.225/235/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 31st January, 2025

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

Central Board of Direct Taxes, in exercise of powers conferred under clause (a) of sub-section (1) of section 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 to Government of India, Department of Food and Public Distribution (DFPD)**, Ministry of Consumer Affairs, Food & Public Distribution as notified by Notification No. 12 /2025 (S.O.: 524(E)) dated 30.01.2025 for the purposes of the said clause in connection with sharing of information regarding Income-tax payers' for identifying eligible beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY).

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

- (i) *Department of Food and Public Distribution (DFPD) shall furnish the Aadhaar Number(s) or PAN(s) along with the Assessment Year(s) to DGIT (Systems), New Delhi.*
- (ii) *If the PAN is provided or the provided Aadhaar is linked with PAN, DGIT (Systems), New Delhi shall furnish the response to Department of Food and Public distribution (DFPD) in the form of flag "Yes/No/Not Available" in respect of the threshold income level of the shared Aadhaar Number(s)/ PAN(s) and Assessment Year(s) as per the ITD database.*
- (iii) *If the provided Aadhaar Number is not linked with any PAN in the ITD database, DGIT(Systems), New Delhi shall furnish the response to Department of Food and Public Distribution (DFPD) in the form of flag 'Information cannot be made available due to absence of PAN-Aadhaar linkage'.*
- (iv) *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 requesting Department.*

3. To facilitate the process of furnishing information, Director General of Income-tax (Systems), New Delhi shall enter into a Memorandum of Understanding ('MoU') with notified authority of Department of Food and Public Distribution, which *inter alia* shall 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 Director General of Income-tax (Systems), New Delhi in consultation with the notified authority and included in the said MoU.

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

(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India

Encl: as above.

Copy to:

1. PPS to FM/ OSD to MoS (R)
2. PPS to RS/ PPS to Chairman, CBDT and all Members, CBDT
3. Secretary to Government of India, Department of Food and Public Distribution, Ministry of Consumer Affairs, Food & Public Distribution.
4. DGIT (Systems), New Delhi
5. All Pr. CCsIT/DsGIT for kind information
6. ITCC Division, Central Board of Direct Taxes
7. Web Manager, for placing on the website www.incometaxindia.gov.in
8. Guard File

T. 8/3/2015

(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India