

F. No. 225/196/2023-ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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New Delhi, the 27<sup>th</sup> March, 2024

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), Delhi** shall be the specified authority for furnishing information to **Principal Secretary, Planning Department, Government of Uttar Pradesh** as notified by Notification No. 35/2024 dated 22.03.2024 for the purposes of said clause.

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

- i. Government of Uttar Pradesh shall furnish the PAN of the relevant set of citizens along with the Assessment Year(s) to DGIT (Systems), Delhi.
- ii. DGIT (Systems), Delhi shall furnish the response to Government of Uttar Pradesh in the form of flag "Yes/No/Not Available" based on the income-tax payer status of the shared PAN and Assessment Year(s).
- iii. The frequency of furnishing such response shall be decided by the DGIT (Systems), Delhi in consultation with the requesting Government.
- iv. Mode of exchange of information shall be through API.

3. To facilitate the process of furnishing information, Director General of Income-tax (Systems), Delhi would enter into a Memorandum of Understanding ('MoU') with Notified Authority of Government of Uttar Pradesh, 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 Director General of Income-tax (Systems), 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

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. Principal Secretary, Planning Department, Government of Uttar Pradesh
3. DGIT (Systems), New Delhi
4. All Pr. CCsIT/DGsIT for kind information
5. Web Manager, for placing on the website www.incometaxindia.gov.in
6. Guard File

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