

# Central Government notifies Exemption from Quoting Aadhaar / Enrolment ID to certain individuals

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**Central Government notifies Exemption from Quoting Aadhaar / Enrolment ID to certain individuals**

The Central Government vide notification dated 11th May, 2017 has notified that the requirement of quoting of Aadhaar / Enrolment ID shall not apply to the following individuals if they do not possess the Aadhaar / Enrolment ID:

- An individual who is residing in the state of Assam, Jammu and Kashmir and Meghalaya.
- An individual who is a non-resident as per the Income-tax Act, 1961.
- An individual of the age of eighty years or more at any time during the previous year.
- An individual who is not a citizen of India.

The notification is available on the Income Tax

website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

Section 139AA of the Income-tax Act, 1961, as inserted by the Finance Act, 2017 provides for mandatory quoting of Aadhaar / Enrolment ID of Aadhaar application form for filing of return of income and for making an application for allotment of Permanent Account Number with effect from 1st July, 2017. Section 139AA (3) of the Act empowers the Central Government to notify the person(s) or State(s) to which the requirement of quoting of Aadhaar / Enrolment ID shall not apply.