

From:  
Surender Kumar, Comptroller, Office of Comptroller

To,  
All Deans, Directors, HODs, Incharge  
Dinesh Mittal, Associate Professor, PRO, Secretary-cum-Working Incharge of University Website, Vety. Public Health & Epidemiology  
Gaurav Charaya, Assistant Professor, Social Media Champion, Vety. Medicine  
Satish Kumar, Assistant Registrar, Comptroller

**Document No.:- CO5127-150624**

**Subject:** Adoption of instruction regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income tax Rules, 1962-reg.

**OFFICE OF COMPTROLLER**

**LALA LAJPAT RAI UNIVERSITY OF VETERINARY AND ANIMAL SCIENCES, HISAR**

Endst No.CVU/DDO/P-1/2024/1992-2035

Dated: 15.06.2024

The Worthy Vice-Chancellor, LUVAS, Hisar is pleased to approve the adoption and circulation of the instructions No. 275/4/2024-IT(B) dated 23/04/2024 (copy attached) regarding "Partial modification of Circular No.3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income tax rules, 1962-reg".

Sd/-

Comptroller

A copy of the above is forwarded to the following for information and further necessary action please: -

1. All Deans/Directors/Officers/HODs (including outstations), LUVAS, Hisar.
2. Secretary to Vice-Chancellor for kind information of Worthy Vice-Chancellor, LUVAS, Hisar.
3. SPS to Vice-Chancellor, LUVAS, Hisar.
4. DDO O/o Comptroller, LUVAS, Hisar.
5. The J.D. Local Audit (Haryana), LUVAS, Hisar.
6. Adoption of instructions File (Internal).
7. Dr. Dinesh Mittal, Secretary-cum-Working Incharge, University Website, LUVAS, Hisar with the request to upload the same on the website of University.
8. Dr. Gaurav Charaya, Social Media Champion, LUVAS, Hisar.

Sd/-

Assistant Registrar  
For Comptroller

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**APPROVED**

Surender Kumar

Deputy Comptroller, Comptroller, , Office of Comptroller, 15 Jun 2024 12:00:14:293

For your information please

Rajesh Khurana

Professor, , Department of Vety. Public Health & Epidemiology, 15 Jun 2024 12:24:40:910

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For information and Sh. Pardeep record please.

Gautam

Professor, , Department of Vety. Animal Husbandry Ext. Edu., 15 Jun 2024 12:40:10:460

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**F.No. 275/4/2024-IT(B)**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

New Delhi, the <sup>23<sup>rd</sup></sup> April, 2024

**Sub: Partial modification of Circular No. 3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income-tax Rules, 1962- reg.**

Circular No. 3 of 2023 dated 28.03.2023 issued by the Board details the consequences of PAN becoming inoperative as under:

*“Consequent to the notification substituting rule 114 AAA of the Income-tax Rules, 1962 (the Rules) vide notification no. 15 of 2023 dated 28<sup>th</sup> March, 2023, it is hereby clarified that a person who has failed to intimate the Aadhaar number in accordance with section 139AAA of the Income-tax Act, 1961 (the Act) read with rule 114AAA shall face the following consequences as a result of his PAN becoming inoperative:*

- (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made to him;*
- (ii) interest shall not be payable to him on such refund for the period, beginning with the date specified under sub-rule (4) of rule 114AAA and ending with the date on which it becomes operative;*
- (iii) where tax is deductible under Chapter XVII-B in case of such person, such tax shall be deducted at higher rate, in accordance with the provisions of section 206AA;*
- (iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with the provisions of section 206CC.”*

2. As per sub-rule (4) of rule 114AAA of the Income-tax Rules, 1962, the above consequences shall have effect from the date specified by the Board. The Board vide Circular No. 03 of 2023 dated 28<sup>th</sup> March, 2023 had specified that the consequences shall take effect from 1<sup>st</sup> July, 2023 and continue till the PAN becomes operative.



3. Several grievances have been received from the taxpayers that they are in receipt of notices intimating that they have committed default of 'short-deduction/collection' of TDS/TCS while carrying out the transactions where the PANs of the deductees/collectees were inoperative. In such cases, as the deduction/collection has not been made at a higher rate, demands have been raised by the Department against the deductors/collectors while processing of TDS/TCS statements under section 200A or under section 206CB of the Act, as the case maybe.

4. With a view to redressing the grievances faced by such deductors/collectors, the Board, in partial modification and in continuation of the Circular No. 3 of 2023, hereby specifies that for the transactions entered into upto 31.03.2024 and in cases where the PAN becomes operative (as a result of linkage with Aadhaar) on or before 31.05.2024, there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA/206CC, as the case maybe, and the deduction/collection as mandated in other provisions of Chapter XVII-B or Chapter XVII-BB of the Act, shall be applicable.

5. Hindi version to follow.

  
23/04/2024  
(Sunil Kumar)

Under Secretary to the Government of India

Tele: 23095478

Copy to:-

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PPS to Secretary (Revenue)
3. The Chairman, CBDT & all Members, CBDT
4. All Pr.CCsIT, CCsIT/Pr.DGIT/DGsIT
5. All Joint Secretaries/CsIT, CBDT
6. Pr. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi
7. CIT, (CPC-TDS)
8. ADG (PR,P&P) for necessary action
9. JCIT, Database Cell, with a request to upload the order on the website [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in)
10. Web Manager, O/o DGIT(Systems) with a request to upload the order on the website of [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
11. The Institute of Chartered Accountants of India, IP Estate, New Delhi
12. All Chambers of Commerce
13. The Guard File

  
23/04/2024  
(Sunil Kumar)

Under Secretary to the Government of India

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